

## RURAL COMPANIES DELINQUENT FOR FOUR YEARS

Name of Company	Reporting Officer—P. O. Address
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Name of Company	Address
Adelphi Mutual Tel. Co.	J. A. Welshhaus, Adelphi
Blue Star Tel. Co.	Robert Lyon, Toledo
Delta Rural Tel. No. 15	C. E. Black, Delta
East Vienna Tel. Line	H. L. Stover, Green Mountain
No. 1917 Rural Tel. Co.	P. L. Rogge, Davenport
Patrons Mutual Tel. Line	P. J. Barnhart, Searsboro
Rural Tel. Line No. 24	Charles C. Garrett, Delta
South Prairie Tel. Line	Ottis Lee, Milton
South Side Tel. Co. No. 3	E. J. Van Rens, Oskaloosa
Springdale & Streets Tel. Line	A. A. Huff, Maquoketa
Viola Center Tel. Co.	Herbert Bylund, Audubon

## RURAL COMPANIES DELINQUENT FOR FIVE YEARS

Name of Company	Reporting Officer—P. O. Address
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Name of Company	Address
Black Tel. Co.	Wm. Wiestkamp, Nichols
Hamburg & Sidney Mutual Tel. Line	Harry Welder, Hamburg
Line No. 96	Carroll E. Johnson, Searsboro
No. 104	C. V. McFall, Glvin
Patton Tel. Line	Thomas Patton, Ryan
Telephone Line No. 9196	Wilson Jones, Hayesville
Wanamaker & Kellerton Tel. Co.	E. R. Greenman, Kellerton

State of Iowa

1929

## Taxable Valuation of Property

Part I —Equalized Taxable Valuations of Real Estate,  
Live Stock, and Other Property.

Part II —1929 Assessment of Public Utilities.

Part III—1928 Adjusted Taxable Values and Taxes  
Levied Thereon.

## STATE BOARD OF ASSESSMENT AND REVIEW

LOUIS H. COOK, Chairman

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Published by  
THE STATE OF IOWA  
Des Moines

100,000.00	1	100.00	100.00	112,000.00	112,000.00
100,000.00	2	100.00	100.00	122,000.00	122,000.00
100,000.00	3	100.00	100.00	142,000.00	142,000.00
100,000.00	4	100.00	100.00	162,000.00	162,000.00
100,000.00	5	100.00	100.00	182,000.00	182,000.00
100,000.00	6	100.00	100.00	202,000.00	202,000.00
100,000.00	7	100.00	100.00	222,000.00	222,000.00
100,000.00	8	100.00	100.00	242,000.00	242,000.00
100,000.00	9	100.00	100.00	262,000.00	262,000.00
100,000.00	10	100.00	100.00	282,000.00	282,000.00
100,000.00	11	100.00	100.00	302,000.00	302,000.00
100,000.00	12	100.00	100.00	322,000.00	322,000.00
100,000.00	13	100.00	100.00	342,000.00	342,000.00
100,000.00	14	100.00	100.00	362,000.00	362,000.00
100,000.00	15	100.00	100.00	382,000.00	382,000.00
100,000.00	16	100.00	100.00	402,000.00	402,000.00
100,000.00	17	100.00	100.00	422,000.00	422,000.00
100,000.00	18	100.00	100.00	442,000.00	442,000.00
100,000.00	19	100.00	100.00	462,000.00	462,000.00
100,000.00	20	100.00	100.00	482,000.00	482,000.00
100,000.00	21	100.00	100.00	502,000.00	502,000.00
100,000.00	22	100.00	100.00	522,000.00	522,000.00
100,000.00	23	100.00	100.00	542,000.00	542,000.00
100,000.00	24	100.00	100.00	562,000.00	562,000.00
100,000.00	25	100.00	100.00	582,000.00	582,000.00
100,000.00	26	100.00	100.00	602,000.00	602,000.00
100,000.00	27	100.00	100.00	622,000.00	622,000.00
100,000.00	28	100.00	100.00	642,000.00	642,000.00
100,000.00	29	100.00	100.00	662,000.00	662,000.00
100,000.00	30	100.00	100.00	682,000.00	682,000.00
100,000.00	31	100.00	100.00	702,000.00	702,000.00
100,000.00	32	100.00	100.00	722,000.00	722,000.00
100,000.00	33	100.00	100.00	742,000.00	742,000.00
100,000.00	34	100.00	100.00	762,000.00	762,000.00
100,000.00	35	100.00	100.00	782,000.00	782,000.00
100,000.00	36	100.00	100.00	802,000.00	802,000.00
100,000.00	37	100.00	100.00	822,000.00	822,000.00
100,000.00	38	100.00	100.00	842,000.00	842,000.00
100,000.00	39	100.00	100.00	862,000.00	862,000.00
100,000.00	40	100.00	100.00	882,000.00	882,000.00
100,000.00	41	100.00	100.00	902,000.00	902,000.00
100,000.00	42	100.00	100.00	922,000.00	922,000.00
100,000.00	43	100.00	100.00	942,000.00	942,000.00
100,000.00	44	100.00	100.00	962,000.00	962,000.00
100,000.00	45	100.00	100.00	982,000.00	982,000.00
100,000.00	46	100.00	100.00	1,002,000.00	1,002,000.00
100,000.00	47	100.00	100.00	1,022,000.00	1,022,000.00



## TAXABLE VALUATION OF PROPERTY

## ASSESSMENT OF PROPERTY, 1929

## PART I—REAL ESTATE

Counties	No. Acres	Value Per Acre		In-crease Per Cent	De-crease Per Cent	Reported Value of Land
		Re-ported	Ad-justed			
Adair	354,251	\$ 58.89	\$ 58.89			\$ 20,960,976
Adams	264,980	63.02	61.76		2	16,700,704
Allamakee	409,955	37.56	37.56			15,175,362
Appanoose	314,307	39.06	42.18		8	12,775,669
Audubon	275,776	72.73	70.55		3	20,627,034
Benton	440,893	73.82	73.08		1	32,547,000
Black Hawk	341,546	71.71	71.71			24,421,021
Boone	348,344	76.45	75.09		1	26,632,066
Bremer	268,203	71.48	70.05		2	19,172,032
Buchanan	351,025	60.65	60.65			21,296,136
Buena Vista	353,904	77.94	77.16		1	27,583,432
Butler	357,087	68.14	66.78		2	24,371,624
Calhoun	349,587	76.05	76.81		1	26,363,338
Carroll	333,414	75.67	74.91		1	26,742,238
Cass	349,165	71.47	70.04		2	24,954,022
Cedar	353,133	73.90	73.16		1	26,007,700
Cerro Gordo	345,683	66.83	66.83			23,101,164
Cherokee	364,304	76.78	76.01		1	27,974,544
Chickasaw	310,296	66.98	66.41		1	17,679,812
Clarke	267,089	51.94	50.38		3	13,873,224
Clay	348,702	67.51	67.51			23,541,384
Clayton	468,583	41.29	56.57		36	19,346,856
Clinton	425,714	66.01	72.61		10	28,106,066
Crawford	443,035	78.13	75.79		3	34,614,816
Dallas	362,279	75.80	74.28		2	27,462,488
Davis	318,017	34.65	43.31		25	11,018,888
Decatur	331,736	35.47	40.79		15	11,766,226
Delaware	350,768	64.71	62.12		4	22,696,376
Des Moines	292,048	62.88	61.62		2	15,846,820
Dickinson	323,396	59.45	57.07		4	13,876,100
Dubuque	368,647	67.89	67.21		1	25,026,540
Emmet	240,536	60.56	59.95		1	14,567,900
Fayette	445,366	60.66	60.66			27,015,894
Floyd	306,211	59.25	58.66		1	18,142,136
Franklin	359,284	75.20	71.44		3	27,019,924
Fremont	311,495	61.42	60.81		1	19,131,054
Greene	355,099	76.53	75.00		2	27,175,332
Grundy	311,459	77.54	75.99		2	24,136,704
Guthrie	371,194	64.00	61.44		4	23,726,620
Hamilton	364,479	60.89	60.19		1	25,474,382
Hancock	356,413	52.56	58.87		12	18,732,192
Hardin	349,097	73.46	71.99		2	25,643,669
Harrison	428,706	58.17	57.01		2	24,999,292
Henry	263,400	63.52	64.16		1	16,736,258
Howard	290,548	51.22	53.78		5	14,885,232
Humboldt	267,152	68.55	67.86		1	18,311,964
Ida	267,722	78.39	78.39			20,986,748
Iowa	361,272	65.79	67.11		2	23,769,636
Jackson	397,629	57.62	57.62			22,905,711
Jasper	447,779	75.89	74.37		2	33,982,460
Jefferson	266,141	56.98	58.12		2	15,164,844
Johnson	380,894	64.82	68.06		5	24,600,046
Jones	352,671	65.94	64.62		2	23,253,690
Kossuth	355,360	66.98	65.64		2	23,890,540
Kossuth	603,292	50.49	58.30		2	25,886,732
Lee	316,302	51.47	58.16		13	16,280,653
Linn	442,354	78.89	78.89			34,896,380
Louis	249,859	60.49	59.89		1	15,114,696
Lucas	274,467	50.10	48.60		3	13,753,224
Lyon	361,556	74.70	73.21		2	27,000,227
Madison	350,975	63.99	63.35		1	22,460,040
Mahaska	352,400	64.32	63.68		1	22,669,764

## EQUALIZED TAXABLE VALUES

## PART I—REAL ESTATE—Continued

Counties	No. Acres	Value Per Acre		In-crease Per Cent	De-crease Per Cent	Reported Value of Land
		Re-ported	Ad-justed			
Marion	351,947	61.04	61.04			21,482,228
Marshall	350,203	77.56	76.98		1	27,100,575
McCall	264,140	57.85	61.90		7	15,279,948
Mitchell	287,823	65.99	62.07		3	18,385,357
Monona	422,296	51.47	52.50		2	21,734,364
Monroe	308,599	44.51	45.85		3	11,956,016
Montgomery	261,792	72.75	72.02		1	19,044,156
Muscatine	264,966	67.86	67.86			17,981,174
O'Brien	352,211	75.50	77.01		2	26,505,292
O'Brien	245,834	64.98	64.98			15,974,116
Palo Alto	326,210	72.88	71.42		2	22,551,328
Plymouth	349,894	64.45	63.16		2	22,775,396
Pocahontas	352,680	76.23	75.47		1	40,608,940
Polk	354,710	62.37	66.74		7	22,121,164
Pottawattamie	326,305	82.65	83.13		3	26,967,787
Pottawattamie	572,631	73.22	71.76		2	41,929,657
Poweshiek	364,757	74.61	73.12		2	27,214,832
Ringgold	340,039	52.21	46.99		8	17,732,357
Ross	355,832	82.27	80.63		2	29,275,008
Scott	272,801	78.55	78.55			21,427,308
Shelby	366,109	76.22	74.70		2	27,905,096
Sioux	468,679	75.96	78.17		1	37,005,584
Story	346,877	80.31	78.70		2	27,856,064
Tama	444,517	72.63	72.63			32,018,640
Taylor	326,625	57.37	57.94		1	18,739,329
Union	263,539	50.18	49.18		2	13,224,338
Van Buren	299,839	30.74	43.65		42	9,216,340
Wapello	262,368	58.38	58.19		2	15,589,300
Warren	357,078	67.31	65.29		8	24,034,324
Washington	349,398	68.10	71.50		5	23,765,272
Wayne	324,931	42.16	45.33		8	13,700,190
Webster	441,461	75.05	71.30		5	33,130,547
Winnebago	272,724	53.67	56.37		2	14,636,822
Winnebago	424,138	59.07	66.33		8	24,654,244
Woodbury	526,143	73.67	73.67			38,781,528
Worth	246,064	59.57	58.38		2	14,608,640
Wright	355,442	68.67	67.30		2	24,408,578
Totals	34,148,808	\$ 65.79	\$ 65.93			\$2,240,332,908



## ASSESSMENT OF PROPERTY, 1929

## PART IA—REAL ESTATE

Counties	Reported value of buildings on land leased longer than three years	Total reported value of land and buildings assessed as real estate	Adjusted value of land	Adjusted value of buildings on land leased longer than three years	Total adjusted value of land and buildings on land leased longer than three years
Adair		\$ 20,860,976	\$ 20,860,976		\$ 20,860,976
Adams		16,700,704	16,306,690		16,306,690
Allamakee	\$ 200	15,173,563	15,173,363	\$ 200	15,173,563
Appanoose		13,276,669	13,258,803		13,258,803
Arden		20,067,016	19,455,306		19,455,306
Benton	13,300	32,590,300	32,221,530	13,068	32,234,598
Black Hawk	3,030	24,496,054	24,496,024	3,030	24,499,054
Boone		26,632,008	26,365,683		26,365,683
Bremer	11,600	19,183,632	18,788,591	11,368	18,799,959
Buchanan	8,456	21,208,592	21,290,136	8,456	21,298,592
Buena Vista		27,583,452	27,307,617		27,307,617
Butler	10,060	24,381,684	23,884,192	9,859	23,894,051
Calhoun		26,585,308	26,551,161		26,551,161
Carroll		26,742,208	26,474,786		26,474,786
Cass	8,800	24,062,502	24,454,922	8,330	24,463,252
Cedar		26,007,700	25,836,723		25,836,723
Cerro Gordo		22,101,164	22,101,164		22,101,164
Cherokee		27,974,544	27,694,709		27,694,709
Chickasaw		17,679,812	17,603,014		17,603,014
Clarke	1,048	13,474,272	13,474,027	1,017	13,475,044
Clay		23,541,384	23,541,384		23,541,384
Clayton	8,944	19,355,800	19,311,724	12,164	19,323,888
Clinton	5,060	28,105,728	28,010,735	5,566	28,016,301
Crawford	1,640	34,619,456	33,576,372	4,501	33,580,873
Dallas	34,872	27,407,000	26,913,238	33,881	26,947,119
Davis	2,256	11,021,104	13,775,569	2,839	13,777,408
Decatur		11,766,220	13,531,153		13,531,153
Delaware		22,608,576	21,790,633		21,790,633
Des Moines	5,900	15,854,729	15,531,852	5,782	15,537,634
Dickinson	200	13,876,300	13,321,056	192	13,321,248
Dubuque	12,604	25,041,444	24,778,532	12,478	24,791,010
Emmet		14,567,000	14,422,221		14,422,221
Fayette	3,280	27,019,084	27,015,804	3,280	27,019,084
Floyd		18,142,136	17,960,715		17,960,715
Franklin		27,019,924	26,309,836		26,309,836
Fremont	530	19,131,544	18,939,714	515	18,940,229
Greene		27,175,332	26,631,825		26,631,825
Grundy	41,032	24,191,736	23,667,690	40,211	23,707,901
Guthrie	800	23,757,420	22,806,355	768	22,807,123
Hamilton		25,474,887	25,220,138		25,220,138
Hancock	400	18,732,992	20,980,903	448	20,981,351
Hardin	9,100	25,632,159	25,130,108	8,915	25,139,023
Harrison	8,940	24,947,332	24,440,506	8,073	24,448,579
Henry		16,736,838	16,304,136		16,304,136
Howard		14,882,328	15,636,444		15,636,444
Humboldt		18,311,964	18,128,844		18,128,844
Ida		20,986,748	20,986,748		20,986,748
Iowa		23,769,636	24,245,029		24,245,029
Jackson	3,144	22,908,856	22,905,712	3,144	22,908,856
Jasper	24,080	34,006,480	33,302,752	23,598	33,326,350
Jefferson	2,880	15,167,724	15,468,141	2,908	15,471,049
Johnson		24,690,946	25,924,548		25,924,548
Jones		22,355,600	22,730,488		22,730,488
Keokuk		23,800,540	23,324,529		23,324,529
Kossuth		35,888,732	35,170,957		35,170,957
Lee	5,628	16,286,253	18,397,106	6,300	18,403,406
Linn		34,806,580	34,806,580		34,806,580

## PART IA—REAL ESTATE—Continued

Counties	Reported value of buildings on land leased longer than three years	Total reported value of land and buildings assessed as real estate	Adjusted value of land	Adjusted value of buildings on land leased longer than three years	Total adjusted value of land and buildings on land leased longer than three years
Louis		15,114,696	14,963,549		14,963,549
Lewis		13,751,224	13,338,687		13,338,687
Lyon	10,428	27,019,755	26,469,149	10,210	26,479,359
Madison		22,460,040	22,235,440		22,235,440
Mahaska		22,669,764	22,443,066		22,443,066
Marion	13,212	21,489,935	21,482,222	7,712	21,489,935
Marshall		27,173,787	26,888,969	13,080	26,902,049
Mills	500	15,280,748	16,349,544	856	16,350,400
Mitchell	1,860	18,387,217	17,833,796	1,804	17,835,600
Monroe		21,734,364	22,169,051		22,169,051
Montgomery	2,396	11,966,016	12,314,696		12,314,696
Muscatine	5,000	19,046,552	18,835,714	2,372	18,858,086
O'Brien		17,086,174	17,081,174		17,081,174
Oceola		15,906,992	15,974,116		15,974,116
Page	22,876	23,778,306	23,299,888	2,940	23,302,828
Palo Alto	3,000	22,558,928	22,100,301	7,448	22,107,749
Plymouth	7,600	40,603,940	40,197,901		40,197,901
Pocahontas		22,121,164	23,669,645		23,669,645
Polk		26,967,787	27,776,821		27,776,821
Pottawattamie	6,875	41,036,532	41,001,064	6,738	41,007,802
Poweshiek	60,306	27,281,228	26,670,535	65,068	26,735,603
Ringgold		17,752,387	16,332,150		16,332,150
Sar		29,375,008	28,689,508		28,689,508
Scott	6,268	21,433,576	21,427,308	6,268	21,433,576
Shelby	1,180	27,907,116	27,347,817	1,156	27,348,973
Sioux	9,876	37,015,400	36,635,528	9,777	36,645,305
Story	3,072	27,859,136	27,298,943	3,011	27,301,954
Tama	4,440	32,023,080	32,018,640	4,440	32,023,080
Taylor		18,739,329	18,926,722		18,926,722
Union		13,224,358	12,959,851		12,959,851
Van Buren	2,400	9,218,740	15,067,203	3,408	15,069,611
Wapello	10,526	15,590,728	15,368,596	10,317	15,378,913
Warren	1,600	24,033,294	23,312,294	1,552	23,314,846
Washington	8,812	23,804,084	24,985,036	9,253	24,994,289
Wayne	600	13,700,700	14,706,205	648	14,706,853
Webster	10,700	33,141,247	31,474,030	10,165	31,484,195
Winnebago	1,500	14,638,372	14,344,135	1,470	14,345,605
Winnechee	21,768	24,676,012	23,914,617	21,115	23,935,732
Woodbury		38,781,528	38,781,528		38,781,528
Worth	2,344	14,660,984	14,365,467	2,297	14,367,764
Wright		24,408,578	23,920,210		23,920,210
Totals	\$ 462,617	\$2,246,795,520	\$2,251,432,006	\$ 461,907	\$2,251,694,033



## TAXABLE VALUATION OF PROPERTY

## ASSESSMENT OF PROPERTY, 1929

## PART IB—REAL ESTATE

Counties	Reported actual value of town lots including buildings and fixtures on lots leased longer than three years Sec. 6969 Code	Increase per cent	Decrease per cent	Adjusted actual value of town lots including buildings and fixtures on lots leased longer than three years	Adjusted actual value of land and town lots including buildings and fixtures on lots leased longer than three years
Adair	\$ 2,240,176	2		\$ 2,284,980	\$ 21,145,956
Adams	1,574,960	2		1,605,847	17,972,537
Allamakee	3,169,504	2		3,232,804	18,466,432
Appanoose	4,734,895	4		4,924,291	18,181,084
Arden	2,804,564	2		2,865,055	21,865,901
Benton	6,081,152	4		6,272,398	38,506,966
Black Hawk	32,127,822			32,127,822	36,625,874
Boone	8,602,120			8,602,120	34,967,188
Bremner	5,502,360	2		5,612,407	24,412,366
Buchanan	4,267,555	2		4,352,907	25,651,699
Buena Vista	5,801,250			5,801,250	33,108,867
Butler	3,949,320			3,949,320	27,841,571
Calhoun	4,925,760	3		5,073,533	31,924,684
Carroll	5,329,904	4		5,543,100	33,017,886
Cass	4,901,596	5		5,146,676	29,609,028
Cedar	4,549,606	5		4,777,181	30,011,904
Cerro Gordo	19,738,696			19,738,696	45,836,880
Cherokee	6,638,186			6,638,186	34,221,865
Chickasaw	3,043,322			3,043,322	20,546,146
Clarke	2,130,816			2,130,816	15,588,600
Clay	4,299,041	6		4,556,983	28,086,307
Clinton	4,384,664	5		4,603,897	30,927,746
Crawford	13,247,064	10		14,571,770	45,488,671
Dallas	4,475,656	4		4,654,682	38,225,133
Davis	6,968,596			6,968,596	33,915,715
Decatur	1,755,804	21		2,122,797	15,998,177
Delaware	2,844,508	8		3,072,069	16,060,222
Des Moines	3,636,960			3,636,960	25,427,580
Dickinson	19,330,751			19,330,751	34,866,365
Dubuque	5,237,616	8		5,656,625	18,977,521
Emmet	40,136,060			40,136,060	64,927,096
Fayette	6,106,436			6,106,436	34,424,636
Floyd	6,514,394			6,514,394	34,186,573
Franklin	6,106,140	2		6,228,393	39,389,289
Fremont	3,487,876			3,487,876	29,607,321
Greene	2,576,726	8		2,782,940	21,721,160
Grundy	3,817,560	2		3,883,911	30,615,736
Guthrie	3,077,012	2		3,138,532	26,846,430
Hamilton	3,861,336	5		4,064,403	26,861,136
Hancock	4,776,776	1		4,824,544	30,644,662
Hardin	2,816,224			2,816,224	29,787,175
Harrison	6,385,008	5		6,704,256	39,189,113
Henry	4,647,776	2		4,749,732	21,334,323
Howard	4,320,324	4		4,493,337	28,927,323
Humboldt	3,236,096	2		3,299,618	18,917,062
Ida	2,853,966	6		3,023,963	21,132,457
Iowa	3,173,236	3		3,268,433	24,252,191
Jackson	2,683,502	17		3,139,697	27,284,738
Jasper	4,040,924	11		4,485,436	27,384,322
Jefferson	10,082,604			10,082,604	45,486,864
Johnson	4,132,948	3		4,256,936	19,725,013
Jones	12,721,387			12,721,387	38,653,955
Keokuk	3,704,948	8		4,001,344	26,791,821
Kossuth	4,365,472	5		4,583,746	27,908,175
Lee	4,421,512			4,421,512	39,092,409
Linn	18,876,624			18,876,624	37,289,080
	63,553,048			63,553,048	98,149,428

## EQUALIZED TAXABLE VALUES

## PART IB—REAL ESTATE—Continued

Counties	Reported actual value of town lots including buildings and fixtures on lots leased longer than three years Sec. 6969 Code	Increase per cent	Decrease per cent	Adjusted actual value of town lots including buildings and fixtures on lots leased longer than three years	Adjusted actual value of land and town lots including buildings and fixtures on lots leased longer than three years
Louis	2,531,124			2,531,124	17,595,918
Lucas	2,790,612	8		2,874,330	16,213,017
Lyon	4,004,374			4,004,374	30,483,733
Madison	2,770,628			2,770,628	25,005,068
Malaska	7,648,928			7,648,928	30,061,994
Marion	4,621,306	4		4,806,252	26,236,187
Marshall	10,636,468			10,636,468	37,984,776
Mills	1,967,004	2		2,006,344	18,356,744
Mitchell	3,593,464			3,593,464	21,429,064
Monona	5,329,920	2		5,436,458	25,562,509
Monroe	2,493,658	6		2,643,277	14,967,973
Montgomery	4,742,880	4		4,932,595	23,788,681
Muscatine	11,003,036			11,003,036	28,989,210
Nemaha	5,310,668			5,310,668	32,435,836
Neshkosh	2,055,220	3		2,116,877	18,113,869
Osceola	6,512,864	5		6,838,507	30,141,335
Pack	2,692,388	3		2,773,160	24,880,909
Palo Alto	5,205,432			5,205,432	45,408,333
Plymouth	2,870,796	3		2,956,920	26,626,565
Pocahontas	168,537,946			168,537,946	196,314,767
Polk	26,203,549			26,203,549	67,301,851
Pottawattamie	6,638,038	2		6,779,799	33,506,402
Poweshiek	2,015,184	4		2,095,791	18,427,041
Ringgold	4,572,146	4		4,755,062	33,444,540
Rock	64,719,172			64,719,172	80,152,748
Shells	3,241,096	2		3,305,918	30,654,891
Sioux	5,413,136			5,413,136	42,058,441
Story	10,506,100			10,506,100	37,808,054
Stout	5,698,932	5		5,983,822	37,722,012
Tama	5,332,044	3		5,596,932	21,927,325
Taylor	2,912,307	3		3,000,903	18,225,878
Union	5,112,648	3		5,266,027	15,018,775
Van Buren	1,928,164			1,928,164	32,184,921
Wapello	16,100,960	5		16,906,008	27,328,550
Warren	4,017,674			4,017,674	39,851,207
Washington	5,742,076	2		5,856,918	17,672,282
Wayne	2,567,347	12		2,875,429	50,816,877
Webster	18,300,665	4		19,032,692	17,061,656
Winnebago	2,661,972			2,661,972	28,415,301
Winnebuck	4,340,696	3		4,479,569	125,885,920
Woodbury	87,104,392			87,104,392	16,239,772
Worth	1,872,008			1,872,008	29,629,439
Wright	5,384,836	4		5,600,229	
Totals	\$ 972,629,336			\$ 985,452,334	\$ 3,237,346,387



## ASSESSMENT OF PROPERTY, 1929

## PART IC—REAL ESTATE

Counties	Exemptions for Roads, Homesteads and Soldiers	Net Adjusted Actual Value of Lands and Town Lots	Net Adjusted Taxable Value of Lands and Town Lots	Taxable Value of Forest and Fruit Trees at \$1.00 Per Acre	Net Adjusted Taxable Value of All Realty
Adair	\$ 164,888	\$ 22,081,008	\$ 5,745,367		\$ 5,745,367
Adams	143,990	17,828,545	4,467,136		4,467,136
Alamogordo	136,144	18,370,313	4,567,578		4,567,578
Appanoose	264,706	17,918,298	4,479,575		4,479,575
Audubon	91,748	21,714,213	5,428,535		5,428,535
Benton	370,056	38,136,940	9,534,235	1,216	9,535,451
Black Hawk	965,759	55,658,117	13,914,529	271	13,914,800
Boone	70,332	34,897,456	8,724,364		8,724,364
Bremer	128,764	24,273,602	6,068,400	25	6,068,425
Buchanan	278,716	25,372,783	6,343,196		6,343,196
Buena Vista	140,550	32,908,317	8,242,079	18	8,242,097
Butler	259,312	27,584,059	6,890,015	160	6,890,175
Calhoun	192,880	31,731,814	7,932,954		7,932,954
Carroll	115,816	31,902,070	7,975,518		7,975,518
Cass	211,306	29,398,722	7,349,680	7	7,349,687
Cedar	247,044	30,366,860	7,591,715		7,591,715
Cerro Gordo	491,328	42,368,532	10,592,133	48	10,592,181
Cherokee	860,737	33,372,248	8,343,062		8,343,062
Chickasaw	112,100	20,434,246	5,108,562	40	5,108,602
Clarke	166,332	19,422,508	3,855,627	16	3,855,643
Clay	42,578	28,055,789	7,013,947	6,143	7,020,090
Clayton	201,952	30,725,833	7,681,458		7,681,458
Clinton	480,360	45,007,711	11,251,928	600	11,252,528
Crawford	109,880	38,125,675	9,531,419		9,531,419
Dallas	291,284	33,624,431	8,406,108	190	8,406,298
Davis	88,812	15,811,365	3,952,841	40	3,952,881
Decatur	185,480	15,877,742	3,969,436		3,969,436
Delaware	161,830	25,265,773	6,316,443		6,316,443
Dickinson	481,727	34,886,058	8,506,664	542	8,507,206
Dubuque	67,688	18,919,185	4,727,546		4,727,546
Emmet	556,000	64,571,090	16,092,773	1,654	16,094,427
Fayette		17,846,857	4,461,714		4,461,714
Floyd	381,328	33,151,060	8,287,960	1,609	8,289,569
Franklin	211,440	32,977,538	5,994,384	176	5,994,560
Fremont	156,708	29,540,494	7,385,124	82	7,385,206
Greene	163,300	21,559,809	5,389,952	213	5,390,165
Grundy	245,332	29,770,404	7,442,601		7,442,601
Guthrie	186,464	29,659,989	6,664,997		6,664,997
Hamilton	184,800	26,676,095	6,669,166	50	6,669,216
Hancock	779,386	29,365,396	7,316,324		7,316,324
Hardin	117,932	23,679,243	5,919,811		5,919,811
Harrison		31,843,374	7,960,844		7,960,844
Henry	251,244	28,968,069	7,234,517	390	7,234,907
Howard	203,564	21,120,969	5,280,242		5,280,242
Humboldt	136,156	18,780,906	4,695,227	1,519	4,696,746
Ida	87,808	21,045,029	5,261,257		5,261,257
Iowa		24,255,181	6,063,795		6,063,795
Jackson		27,384,736	6,846,182	4,316	6,850,498
Jasper	323,276	27,162,006	6,790,502		6,790,502
Jefferson	466,324	42,942,630	10,735,658		10,735,658
Johnson	295,278	19,432,737	4,858,184		4,858,184
Jones	362,512	38,293,423	9,573,386		9,573,386
Keokuk		36,791,832	6,607,958		6,607,958
Kossuth	231,604	27,676,671	6,919,168		6,919,168
Lee	139,484	39,422,985	9,863,246	97	9,863,343
Linn	483,434	36,796,656	9,199,164	1,329	9,199,493
Louisia	19,538,496	84,111,135	21,227,784		21,227,784
Lucas	172,339	17,423,598	4,355,899	369	4,356,268
Lyon	187,932	16,092,085	4,006,271	36	4,006,307
Madison	7,660	30,476,073	7,619,018		7,619,018
	194,232	24,811,836	6,302,959	111	6,303,070

## PART IC—REAL ESTATE—Continued

Counties	Exemptions for Roads, Homesteads and Soldiers	Net Adjusted Actual Value of Lands and Town Lots	Net Adjusted Taxable Value of Lands and Town Lots	Taxable Value of Forest and Fruit Trees at \$1.00 Per Acre	Net Adjusted Taxable Value of All Realty
Marshall	401,676	29,690,318	7,422,579	45	7,422,624
Marion	433,374	25,862,613	6,465,633		6,465,633
Marshall	509,415	37,475,361	9,368,840	17	9,368,857
Mills	152,156	18,304,588	4,551,147	432	4,551,579
Mitchell	133,533	21,295,511	5,323,878	311	5,324,189
Monroe	143,972	25,418,527	6,354,634	30	6,354,664
Montgomery	56,048	14,901,925	3,725,481	7	3,725,488
Muscatine	271,708	23,516,973	5,879,243		5,879,243
Nemadji	339,194	28,650,016	7,162,504		7,162,504
O'Brien	145,412	32,290,414	8,072,604		8,072,604
Oceola	27,872	18,085,507	4,531,499		4,531,499
Page	363,536	29,777,639	7,444,485		7,444,485
Palo Alto	186,330	24,694,579	6,173,645		6,173,645
Plymouth	117,688	45,285,645	11,321,411		11,321,411
Poncha		26,636,565	6,666,641	8	6,666,649
Poncha	3,500,000	192,814,767	48,203,692		48,203,692
Polk	932,092	66,369,259	16,592,315	92	16,592,407
Pottawattamie	253,515	33,232,887	8,313,222		8,313,222
Poweshiek	494,065	17,933,876	4,483,469	462	4,483,931
Ringgold	141,650	33,362,830	8,325,723	215	8,325,938
Sac	671,148	85,481,600	21,370,400	65	21,370,465
Scott	136,116	30,518,775	7,629,694		7,629,694
Shelby	88,172	41,970,260	10,492,567		10,492,567
Sioux	386,116	37,511,988	9,377,984		9,377,984
Story	240,668	37,481,344	9,370,336	434	9,370,770
Tama	215,136	21,712,189	5,428,047	60	5,428,097
Taylor	267,290	17,908,588	4,489,647		4,489,647
Union	159,808	14,856,907	3,714,727	121	3,714,848
Van Buren	541,944	31,643,877	7,910,969	314	7,911,283
Wapello	244,132	27,088,338	6,772,097	208	6,772,305
Warren	286,876	30,564,331	7,641,083	112	7,641,195
Washington	218,496	17,453,786	4,363,447	7	4,363,454
Wayne	329,412	50,187,465	12,546,866		12,546,866
Webster	79,620	16,972,036	4,243,009		4,243,009
Winnebago	143,732	28,271,569	7,067,892	1,764	7,069,656
Woodbury	808,632	125,077,228	31,269,322		31,269,322
Worth	18,836	16,220,396	4,055,234		4,055,234
Wright	195,284	29,325,155	7,331,289	148	7,331,437
Totals	\$ 41,141,146	\$ 3,196,205,241	\$ 799,051,310	\$ 26,017	\$ 799,077,327



## ASSESSMENT OF PROPERTY, 1929

## PART II—PERSONAL PROPERTY OTHER THAN LIVE STOCK

Counties	Dogs Exempt from License, Kennels, Etc.	Vehicles, Including Bicycles	Boats and Launches	Household, Hotel and Boarding House Furniture	Other Corporation Stocks	Merchandise
Adair	412		10,416	2,064	300	270,281
Adams	300			2,840		213,732
Albany	8	003	1,334	2,532	16,800	69,000
Appanose	709	28		6,904	17,048	51,040
Audubon	345	390		900	500	62,300
Benton	1,210	2,974	80	1,130	13,948	42,300
Black Hawk	968		5,708	8,428	12,740	57,300
Boone	696	360		5,568	14,602	52,300
Bremer						50,300
Buchanan	708			17,844		57,000
Buena Vista	920			10,800		56,250
Butler	130		500	16,040	18,456	87,300
Calhoun	280	140		11,064		78,250
Carroll	7,236	488		3,329	12,000	37,600
Cass	312	706		2,160	17,180	56,250
Cedar	212	2,200	1,136	15,060	47,818	1,07,400
Cerro Gordo	244	309		2,700	2,600	36,300
Cherokee	512			5,400	5,000	43,000
Chickasaw	36			1,548		37,600
Clarke	580			55,710	5,500	98,900
Clay	230	800	5,562	6,180	5,900	79,250
Clayton	444	42,018		69,200	215,500	1,25,250
Clinton	606	162		5,400	1,300	79,000
Crawford	2,288			4,400	1,000	86,800
Dallas	44	180		800		26,400
Davis	724	454		2,620		52,300
Decatur	50				7,700	40,000
Delaware	50	5,328	5,132	89,874	9,300	3,07,400
Des Moines	1,730	48	34,382	25,148	5,000	61,300
Dickinson	100	132,368	15,108	1,661,615	1,000	4,25,400
Dubuque	234			12,448	20	84,300
Emmet	188	34		10,400	6,600	13,000
Fayette	64	800		6,100	15,500	68,000
Floyd	36	134		9,400	17,812	45,300
Franklin		8,380		4,424		52,300
Frederick	128	1,000		4,000	60,992	40,300
Greene	806	2,288		1,224	20,100	48,500
Grundy	100			8,206	112	31,300
Guthrie				29,772	4,760	84,250
Hamilton	252	48		16,296	2,148	52,600
Hancock	556	7,632		5,300	17,300	56,600
Hardin	400			5,316		56,600
Harrison	204			2,900	17,000	38,000
Henry	88			11,732	1,548	40,600
Howard	176	1,304		3,080		50,000
Humboldt	188			161,172	18,300	32,300
Ia	847	3,771		5,350	600	65,000
Iowa	276	100	1,940	10,000	301,000	1,07,000
Jackson	712	10,160		27,720	29,150	58,300
Jasper	322			4,200	60	1,10,000
Jefferson	322			75,450	60,000	40,000
Johnson	352			3,000	11,200	38,300
Jones	416	556		2,540	32,000	70,000
Keokuk	228			14,280	35,548	1,00,000
Keosau	412	2,220	680	35,040	12	4,01,300
Lincoln		8,866		130,759	5,548	

## PART II—PERSONAL PROPERTY OTHER THAN LIVE STOCK—Continued

Counties	Dogs Exempt from License, Kennels, Etc.	Vehicles, Including Bicycles	Boats and Launches	Household, Hotel and Boarding House Furniture	Other Corporation Stocks	Merchandise
Linn	288	40	102	700		322,552
Lucas	80	188		1,300	500	341,600
Lyon	75	128		9,568		331,000
Madison	222			600		441,788
Mahaska		430		97,602		1,003,156
Marion	784			6,540	2,700	722,306
Marshall	236	1,300		65,000	14,552	1,214,450
Mills		30		1,000	42,000	299,384
Mitchell		10		1,802	38,000	512,068
Monona	176	120		9,228		405,824
Montrose	144			1,900		212,571
Montgomery	168			8,300		554,736
Muscatine	56	584		14,736	210,300	1,077,340
O'Brien	2,400	64	300	1,652	3,940	811,238
Oswego	92	60		1,700	40	365,402
Page	128		92	6,874	7,902	968,284
Palo Alto	680	26	240	6,828	7,452	540,018
Plymouth	144	560		44,100	5,068	768,238
Pocahontas	106			8,800	30,596	635,568
Polk		18,348		2,812,617		15,105,280
Pottawattamie	202	2,306		14,400	7,192	3,589,299
Pottawattamie	605	384		4,700	11,566	371,966
Ringgold				1,500		284,254
Sac	828		1,000	6,200	1,300	651,631
Scott	2,415	5,072	12,300	707,700	80,000	6,528,042
Shelby	106			40		111,554
Sioux	1,408	344		5,812	5,948	836,871
Story	340			13,840	6,272	960,772
Tama	512	144		17,580	10,000	748,834
Taylor	2,612			5,100		546,012
Union	192	370	500	13,336	5,300	782,300
Van Buren	420			832	5,300	361,644
Wapello	404	54	132	46,012	276	2,801,484
Warren	920			940		541,188
Washington	801			5,072	11,912	750,677
Wayne	3,300	30	1,200	1,400	1,700	800,848
Webster	244	8,067		36,500	7,600	5,006,050
Winneshago	488			4,400	6,400	420,730
Winneshago	244	34		9,648	13,232	768,742
Woodbury	24	15,384	900,506	347,140		10,432,800
Worth	24			1,800		234,330
Wright	108		300	12,708	89,524	877,484
Totals	\$ 53,325	\$ 290,470	\$ 1,062,732	\$ 6,906,445	\$ 1,675,069	\$ 118,518,427

## ASSESSMENT OF PROPERTY, 1929

## PART IIA—PERSONAL PROPERTY OTHER THAN LIVE STOCK

Counties	Bank Stock and Other Moneyed Capital	Capital Employed in Manufacture	Other Personal Property	Buildings on Land Leased Under Three Years	Total Value of Personal Property, Other Than Live Stock, Money and Credits
Adair	33,028	60	229,804	34,008	681,756
Adams	32,688	21,116	67,568	5,464	327,432
Allamore	50,708	155,258	158,408	6,252	753,120
Appanoose	154,579	25,300	173,232	21,600	1,196,536
Audubon	175,612	25,300	173,232	6,588	755,236
Benton	125,500	16,640	4,084,300	4,555,616	9,781,756
Black Hawk	374,535	27,014	426,421	110,380	9,581,756
Boone	125,324	60,096	400,992	8,560	1,470,256
Bremer	438,024	30,100	175,232	19,956	1,480,004
Buchanan	257,100	25,020	136,020	16,167	969,251
Buena Vista	189,272	30,860	316,536	137,120	1,663,362
Butler	2,120	15,380	225,154	17,327	1,404,660
Calhoun	131,162	44,840	360,254	17,327	924,602
Carroll	186,708	258,108	117,074	1,322,548	3,000,660
Cass	90,648	228,639	29,522	1,074,574	1,608,648
Cedar	27,000	28,788	260,684	22,204	3,569,116
Cerro Gordo	204,228	515,040	658,424	142,666	1,306,243
Cherokee	232,992	400	370,353	101,852	794,216
Chickasaw	240,252	6,400	37,124	37,124	541,502
Clarke	145,080	29,084	39,696	15,216	1,106,960
Clay	80,188	1,360	304,831	138,462	1,106,960
Clayton	12,533	322,953	32,556	1,106,960	3,015,132
Clinton	833,324	146,660	378,126	25,510	1,379,256
Crawford	302,488	1,500	340,053	63,132	1,519,970
Dallas	153,488	40,100	270,394	2,400	531,064
Davis	97,920	7,500	104,702	3,820	691,724
Decatur	12,500	10,400	46,308	31,128	260,820
Delaware	172,636	5,400	173,236	120,168	886,468
Des Moines	947,541	10,024	10,024	12,774,888	15,774,888
Dickinson	55,404	7,800	3,016,830	55,152	573,876
Dubuque	1,815,956	50,680	130,556	42,464	1,108,948
Emmet	80,632	22,300	267,576	199,052	1,494,666
Fayette	404,136	12,100	199,052	327,760	999,264
Floyd	154,132	17,132	251,280	992	992,784
Franklin	215,628	15,848	142,422	58,954	808,308
Greene	134,580	15,904	222,960	61,596	931,321
Grueney	144,289	7,440	225,300	72,492	1,006,520
Guthrie	160,540	8,888	110,948	54,636	999,600
Hamilton	117,756	32,400	127,726	25,552	685,436
Hancock	3,800	15,424	135,810	53,746	1,382,480
Hardin	208,373	2,648	734,057	28,878	1,707,197
Harrison	211,980	28,772	112,814	8,105	965,616
Henry	298,884	4,072	109,172	54,616	1,140,412
Howard	273,748	40	219,448	141,068	922,376
Humboldt	114,802	1,800	25,472	4,344	797,424
Iowa	116,620	62,162	160,397	29,852	834,616
Jackson	136,312	71,800	69,778	7,728	1,082,960
Jasper	163,224	18,840	297,478	29,596	2,399,676
Jefferson	226,000	24,174	34,440	24,174	855,940
Johnson	2,600	760	189,561	86,541	1,567,646
Jones	420,532	7,328	131,480	9,008	1,065,428
Kookuk	303,536	1,300	237,582	56,680	1,222,660
Kossuth	115,656	28,200	485,807	141,074	1,575,676
Lee	681,196	434,984	709,654	26,424	3,834,328
Linn	689,380		1,675,140		7,483,540

## PART IIA—PERSONAL PROPERTY OTHER THAN LIVE STOCK—Continued

Counties	Bank Stock and Other Moneyed Capital	Capital Employed in Manufacture	Other Personal Property	Buildings on Land Leased Under Three Years	Total Value of Personal Property, Other Than Live Stock, Money and Credits
Louisa	109,364	8,200	371,064	31,224	843,584
Louis	159,724	21,000	119,344	27,168	670,804
Lyon	1,200	40,800	225,222	142,642	951,618
Madison	226,740	6,140	232,792	22,780	951,072
Mahaska	172,896	40,152	428,970	48,600	1,786,886
Marion		27,200	254,414	34,142	1,047,986
Marshall	238,484	20,828	160,428	39,120	1,854,436
Mills	163,976	7,380	165,460	28,116	698,452
Mitchell	296,448	8,100	127,814	62,972	1,048,174
Monona	204,668	12,196	365,592	29,948	1,108,832
Monroe	138,517	12,958	116,128	14,528	690,719
Montgomery	206,988	27,000	264,352	37,136	2,570,760
Muscatine	266,136	100	286,122	159,056	1,456,392
O'Brien	191,520	200	264,352	50,856	732,336
Osceola	57,512	21,128	235,486	15,156	1,613,240
Page	400,624	16,652	204,488	80,554	805,192
Palo Alto	68,864	12,740	87,780	101,756	1,542,092
Plymouth	317,440	7,880	296,816	60,892	1,207,884
Pocahontas	171,336	13,588	288,488		24,377,366
Polk	2,129,650	140,133	4,141,432	30,476	4,177,355
Pottawattamie	306,968	11,418	213,963	18,363	808,274
Polk	6,528	3,000	226,753	13,640	378,602
Poweshiek	60,540	75,821	13,640	378,602	1,107,832
Ringgold		12,960	242,300	86,669	9,470,866
Sac	104,944	490,414	684,327	60,296	823,032
Scott	808,500	760	206,136	3,916	1,479,572
Shelby	100,460	202,784	404,552	89,676	1,574,248
Sionx	233,132	5,784	383,844	69,625	1,574,248
Story	410,616	19,100	323,857	101,290	694,516
Tama	26,060	15,662	12,228	1,112,716	3,747,920
Taylor	255,928	13,676	228,372	9,688	983,840
Union	98,120	2,800	157,352	21,654	1,217,076
Van Buren	569,288	275,492	165,490	778,325	2,847,486
Wapello	275,492	37,418	192,646	84,876	762,728
Warren	196,916	174,547	218,552	21,196	1,387,780
Washington	435,649	49,000	218,552	17,362,488	669,750
Wayne	72,188		167,636	48,676	1,252,472
Winnebago	308,164	21,280	242,950	21,196	1,387,780
Winnebago	1,508,972		3,572,384	565,144	17,362,488
Woodbury	55,068	17,068	219,583	40,608	669,750
Worth	98,208	45,168	390,076	70,096	1,252,472
Wright					
Totals	\$25,189,606	\$ 3,305,929	\$38,781,983	\$ 5,304,015	\$ 201,071,044



## ASSESSMENT OF PROPERTY, 1929

## PART III—PERSONAL PROPERTY

Counties	Reported Actual Value of all Live Stock	Adjusted Actual Value of all Live Stock	Grand Total of all Personal Property Except Moneys and Credits	Less Soldiers' Exemptions on Personal Property	Net Value of all Personal Property Except Moneys and Credits	Net Taxable Value of all Personal Property
Adair.....	\$ 1,439,088	\$ 1,439,088	\$ 2,120,844	\$ 54,060	\$ 2,065,884	\$ 516,471
Adams.....	1,049,124	1,025,131	1,352,563		1,352,563	328,141
Allamakee.....	1,305,825	1,305,825	2,008,955	37,304	2,021,651	505,411
Appanoose.....	1,006,345	965,722	2,182,280	161,032	2,021,248	505,312
Audubon.....	1,229,776	1,211,873	1,997,109	102,224	1,894,885	473,721
Benton.....	1,883,856	1,883,856	6,839,472		6,839,472	1,709,368
Black Hawk.....	1,391,359	1,391,359	6,743,109		6,651,969	1,622,968
Boone.....	1,199,090	1,390,080	2,670,336	109,004	2,561,332	640,332
Bremner.....	1,339,484	1,339,484	2,830,088	75,512	2,754,576	696,114
Buchanan.....	1,353,569	1,314,228	2,273,479		2,273,479	568,370
Buena Vista.....	1,534,360	1,507,451	3,172,813	125,918	3,046,895	761,734
Butler.....	1,565,474	1,522,931	2,447,533		2,447,533	611,383
Calhoun.....	1,109,186	1,117,785	2,522,375	112,984	2,409,391	602,348
Carroll.....	1,383,980	1,424,306	2,746,854	103,908	2,642,946	660,726
Cass.....	1,484,913	1,484,913	2,559,787	105,095	2,454,692	613,323
Cedar.....	1,824,340	1,824,340	2,832,088		2,832,088	706,247
Cerro Gordo.....	1,373,524	1,373,524	4,042,664		4,042,664	1,255,996
Cherokee.....	1,408,575	1,408,575	2,773,318	97,102	2,676,216	669,179
Chickasaw.....	1,221,096	1,221,096	2,015,312	48,380	1,966,932	491,732
Clarke.....	856,412	856,412	1,397,964	41,588	1,356,376	329,094
Clay.....	1,172,496	1,187,037	2,383,188	82,870	2,300,318	575,079
Clayton.....	1,874,017	1,874,017	2,980,980	92,416	2,888,564	722,141
Clinton.....	1,700,307	1,787,786	4,800,938	12,520	4,788,418	1,197,184
Crawford.....	2,006,969	2,006,969	3,476,264	121,876	3,354,388	838,397
Dallas.....	1,472,226	1,472,226	2,002,806	97,006	2,895,800	723,599
Davis.....	1,045,396	1,045,396	1,506,748	26,240	1,477,508	369,277
Decatur.....	888,116	877,705	1,408,709	50,468	1,358,241	329,270
Delaware.....	1,345,684	1,345,684	2,637,488	65,630	1,971,808	492,362
Des Moines.....	1,023,821	1,010,099	6,325,622	57,483	6,268,139	1,567,035
Dickinson.....	768,376	777,638	1,664,044	62,756	1,601,288	400,232
Dubuque.....	1,473,592	1,473,592	14,248,444	145,688	14,102,756	3,325,669
Emmet.....	814,012	814,012	1,687,888	147,108	1,540,780	385,136
Fayette.....	1,657,224	1,658,995	2,827,643		2,827,643	706,391
Floyd.....	1,082,255	1,082,255	2,576,923	64,144	2,512,779	629,192
Franklin.....	1,503,356	1,503,356	2,592,730	112,312	2,480,418	629,192
Fremont.....	1,067,584	1,067,584	2,020,368	41,700	1,978,668	494,867
Greene.....	1,128,218	1,128,218	2,002,630	84,444	1,918,186	479,522
Grundy.....	1,269,820	1,269,820	2,301,341		2,301,341	520,333
Guthrie.....	1,270,024	1,270,024	2,336,544	97,012	2,239,532	529,881
Hamilton.....	1,157,693	1,171,428	2,102,928	72,080	2,029,848	507,467
Hancock.....	1,252,929	1,252,929	1,968,365	101,124	1,867,241	459,339
Hardin.....	1,289,825	1,304,861	2,667,346	83,472	2,583,874	645,265
Harrison.....	1,635,665	1,635,665	3,342,862	92,006	3,249,856	812,489
Henry.....	969,964	969,964	1,965,580	72,700	1,892,880	457,236
Howard.....	1,124,472	1,124,472	2,364,884	58,556	2,306,328	543,582
Humboldt.....	913,704	917,012	1,840,588	46,392	1,794,196	448,549
Ida.....	1,116,504	1,116,504	2,914,128	151,112	2,763,016	682,396
Iowa.....	1,557,969	1,545,165	2,379,775		2,379,775	594,944
Jackson.....	1,412,816	1,412,816	2,496,776		2,496,776	624,194
Jasper.....	2,068,560	2,062,483	4,425,159		4,425,159	1,106,290
Jefferson.....	817,134	827,199	1,633,145	41,636	1,611,509	402,671
Johnson.....	1,816,807	1,788,983	3,356,629	10,025	3,346,604	826,651
Jones.....	1,511,420	1,511,420	2,576,848	265,136	2,311,712	577,925
Keokuk.....	1,421,560	1,421,560	2,644,230	115,800	2,528,430	622,396
Kossuth.....	2,040,933	2,029,307	3,004,982	150,864	2,854,118	693,200

## PART III—PERSONAL PROPERTY—Continued

Counties	Reported Actual Value of all Live Stock	Adjusted Actual Value of all Live Stock	Grand Total of all Personal Property Except Moneys and Credits	Less Soldiers' Exemptions on Personal Property	Net Value of all Personal Property Except Moneys and Credits	Net Taxable Value of all Personal Property Except Moneys and Credits
Let.....	1,309,380	1,190,699	5,025,137	35,840	4,989,297	1,247,324
Lincoln.....	1,686,697	1,686,697	9,169,946		9,169,946	2,292,487
Linn.....	838,636	838,636	1,681,620	39,340	1,642,280	410,570
Louisia.....	730,724	737,130	1,427,934		1,400,086	350,022
Lucas.....	1,328,146	1,328,146	2,279,764	85,096	2,194,678	548,669
Lyon.....	1,208,186	1,289,710	2,220,782	56,626	2,164,156	541,039
Madison.....	1,373,294	1,398,682	3,185,508		3,185,508	796,392
Manaska.....	1,273,558	1,273,558	2,321,544		2,321,544	580,202
Marshall.....	1,717,088	1,659,925	3,514,361	89,552	3,424,809	845,842
Mills.....	1,165,396	1,170,600	1,869,058	49,688	1,819,370	454,842
Mitchell.....	1,154,751	1,154,751	2,302,925	60,589	2,242,336	565,584
Monona.....	1,394,396	1,394,396	2,503,248	130,424	2,372,824	593,391
Monroe.....	1,032,132	1,069,820	1,423,717	22,392	1,401,325	359,331
Montgomery.....	1,128,052	1,106,492	1,968,280	59,884	1,908,396	484,599
Muscatine.....	1,388,098	1,388,098	3,677,252		3,677,252	919,313
O'Brien.....	919,228	919,228	2,844,490	106,310	2,738,180	684,545
Oceola.....	1,353,262	1,364,834	2,978,074	80,108	2,897,966	724,518
Page.....	1,181,385	1,171,003	1,976,195		1,976,195	491,789
Palo Alto.....	2,224,064	2,360,404	3,062,456		3,062,456	768,582
Plymouth.....	1,083,072	1,083,072	2,290,950	116,600	2,174,350	545,589
Pocahontas.....	1,255,974	1,255,974	2,633,340	350,000	2,283,340	6,320,835
Polk.....	3,250,800	3,267,231	7,444,686	176,208	7,268,478	1,817,094
Pottawattamie.....	1,406,546	1,425,587	2,326,861	14,356	2,312,505	578,126
Poweshiek.....	1,069,606	1,069,606	1,448,268	221,712	1,226,556	306,639
Ringgold.....	1,416,724	1,395,606	2,503,438	94,136	2,409,302	624,826
Sac.....	1,377,610	1,385,593	10,856,459	89,892	10,766,567	2,691,612
Scott.....	1,562,328	1,562,328	2,383,360	90,452	2,292,908	578,727
Shelby.....	2,069,834	2,102,270	3,361,842	105,340	3,256,502	809,125
Sioux.....	1,249,896	1,229,778	2,086,438	87,732	2,008,706	504,677
Story.....	1,674,072	1,681,380	3,255,628	120,332	3,135,296	783,824
Tama.....	1,204,866	1,169,457	1,863,973	52,140	1,811,833	452,958
Taylor.....	1,123,866	1,113,520	2,226,566	67,806	2,158,760	539,090
Union.....	842,308	842,308	1,338,136	32,440	1,305,696	326,424
Van Buren.....	769,400	769,400	4,517,320		4,517,320	1,129,330
Wapello.....	1,468,700	1,468,700	2,454,540	102,320	2,352,220	588,055
Warren.....	1,312,124	1,334,883	2,551,950	95,624	2,456,326	614,084
Washington.....	1,052,489	1,052,489	1,830,814	57,467	1,773,347	449,337
Wayne.....	1,269,678	1,274,371	4,121,857	101,764	4,020,093	1,005,023
Webster.....	956,776	956,776	1,719,504	45,628	1,673,876	417,719
Winnebago.....	1,783,869	1,773,730	3,161,510	67,616	3,093,894	773,474
Winnebush.....	1,095,124	1,095,124	1,943,361	100,320	1,843,041	4,875,760
Woodbury.....	1,009,286	1,009,286	1,673,036	90,748	1,582,288	395,572
Worth.....	1,257,612	1,233,948	2,487,430	73,652	2,413,778	603,442
Wright.....						
Totals.....	\$132,566,984	\$132,518,139	\$333,589,183	\$ 7,334,966	\$326,254,217	\$1,863,554



## ASSESSMENT OF PROPERTY, 1929

## PART IV—NET TAXABLE VALUE OF ALL PROPERTY

Counties	Net Taxable Value of all Realty	Net Taxable Value of all Personal Property Except Money and Credits	Assessed by State Board of Assessment and Review	Net Taxable Value of all Personal Property Including Sleeping Cars and Interurbans	Net Taxable Value of Telephone and Property
Adair	5,745,267	516,471	301,847		73,959
Adams	4,457,136	338,141	248,094		26,613
Allamakee	4,567,378	505,413	486,498		66,367
Appanoose	4,479,594	505,312	1,007,732		65,394
Audubon	5,428,573	473,721	240,537		71,715
Benton	9,535,451	1,709,868	769,596		81,090
Black Hawk	13,914,800	1,062,998	972,133		121,094
Boone	8,724,364	640,333	779,395		104,639
Bremer	6,068,425	686,144	602,135		61,339
Buchanan	6,343,196	568,370	491,674		69,176
Buena Vista	8,242,092	761,724	710,007		146,495
Butler	6,896,175	611,783	822,755		83,841
Calhoun	7,932,954	602,348	1,138,177		80,451
Carroll	7,975,522	690,736	968,830		81,865
Cass	7,349,687	613,523	498,676		106,128
Cedar	7,591,715	708,247	730,467		75,914
Cerro Gordo	10,592,181	1,235,666	1,080,762		77,196
Cherokee	8,343,062	669,179	446,009		78,896
Chickasaw	5,108,692	491,733	439,500		68,625
Clarke	3,835,643	329,094	385,637		34,353
Clay	7,012,947	575,079	755,577		96,322
Clayton	7,687,691	722,141	992,951		118,985
Clinton	11,252,528	1,197,104	1,502,663		143,361
Crawford	9,531,419	838,597	1,342,281		85,560
Dallas	8,406,298	723,950	732,546		129,313
Davis	3,952,881	369,377	443,929		32,654
Decatur	3,969,436	339,570	866,483		31,367
Delaware	6,316,443	492,952	758,342		65,785
Des Moines	8,597,306	1,567,035	490,547		95,778
Dickinson	4,727,546	400,322	354,621		41,327
Dubuque	16,094,457	3,325,689	994,779		133,584
Emmett	4,461,714	385,195	529,436		31,491
Fayette	5,289,599	706,911	958,333		100,798
Floyd	5,994,560	628,195	544,964		65,455
Franklin	7,385,206	630,102	645,115		86,965
Fremont	5,390,165	494,667	554,922		89,819
Greene	7,442,601	479,552	537,858		61,357
Grundy	6,664,997	559,335	537,093		56,428
Guthrie	6,069,216	559,883	326,083		52,798
Hamilton	7,316,324	597,487	687,991		119,693
Hancock	5,919,811	459,310	697,566		54,630
Hardin	7,960,844	645,968	1,125,996		82,390
Harrison	7,324,777	812,489	968,030		95,655
Henry	5,280,242	465,730	555,838		38,690
Howard	4,066,746	551,582	279,882		46,827
Humboldt	5,261,257	448,549	646,778		145,514
Ia	6,065,795	440,754	371,089		65,827
Iowa	6,850,498	594,944	432,315		67,898
Jackson	6,790,592	624,194	699,658		128,306
Jasper	10,735,658	1,106,290	753,867		61,967
Jefferson	4,858,184	402,877	694,928		78,779
Johnson	9,573,356	836,651	592,045		117,151
Jones	6,697,958	577,928	759,707		86,868
Keokuk	6,919,168	632,105	1,113,311		88,778
Kossuth	9,863,343	863,590	1,121,749		98,119
Lee	9,200,493	1,247,324	1,904,299		142,389
Linn	21,227,784	2,292,487	1,456,908		

## PART IV—NET TAXABLE VALUE OF ALL PROPERTY—Continued

Counties	Net Taxable Value of all Realty	Net Taxable Value of all Personal Property Except Money and Credits	Assessed by State Board of Assessment and Review	Net Taxable Value of Telephone and Property
Louis	4,356,268	410,570	488,121	52,336
Lucas	4,006,307	350,022	563,516	43,088
Lyons	7,619,018	548,669	917,664	52,029
Mack	6,300,070	541,039	390,291	124,085
Mahaska	7,422,624	796,392	1,130,204	77,694
Marion	6,465,653	865,386	865,582	70,244
Marshall	9,368,857	856,202	887,972	134,257
Mills	4,551,579	454,842	690,244	126,791
Mitchell	5,324,180	535,884	535,079	57,839
Monona	6,354,064	595,206	981,478	115,585
Monroe	3,725,488	350,331	762,054	39,742
Montgomery	5,879,243	484,599	402,332	42,890
Muscatine	7,162,504	919,313	921,814	101,073
O'Brien	8,072,604	684,545	813,470	54,849
Oceola	4,521,499	392,862	527,952	33,640
Page	7,444,485	744,518	783,429	86,368
Palo Alto	6,173,645	471,964	505,844	42,290
Plymouth	11,321,411	911,789	943,908	130,285
Pocahontas	6,556,649	545,389	677,454	104,381
Polk	48,208,692	6,320,835	1,999,445	274,587
Pottawattamie	16,592,407	1,817,094	1,748,643	258,195
Poweshiek	8,313,222	578,126	659,628	89,557
Ringgold	4,483,931	306,639	621,971	37,225
Sac	8,325,938	624,826	935,164	75,585
Scott	21,370,465	2,691,642	963,968	128,463
Shelby	7,629,694	573,727	705,297	61,702
Sioux	10,492,567	869,125	1,292,066	145,288
Story	9,377,984	724,677	1,015,321	90,737
Tama	9,479,770	785,324	1,145,435	77,241
Taylor	5,428,097	452,358	495,084	37,078
Union	4,489,647	539,690	500,810	63,052
Van Buren	3,714,848	326,424	633,531	44,255
Wapello	7,911,283	1,129,330	872,392	85,912
Warren	6,772,305	588,055	869,635	106,877
Washington	7,641,195	614,084	947,358	82,388
Wayne	4,363,454	443,337	733,710	50,292
Webster	12,546,866	1,005,022	1,355,797	173,012
Winnebago	4,245,009	417,719	395,762	35,625
Winnechick	7,069,856	773,474	622,069	62,954
Woodbury	31,369,322	4,825,760	1,349,333	198,175
Worth	4,055,234	395,572	435,659	50,565
Wright	7,331,437	603,442	928,339	98,646
Totals	\$ 799,077,327	\$ 81,563,554	\$ 76,791,709	\$ 8,457,643



## TAXABLE VALUATION OF PROPERTY

## ASSESSMENT OF PROPERTY, 1929

## PART IVA—NET TAXABLE VALUE OF ALL PROPERTY

Counties	Assessed by the State Board of Assessment and Review		Total Net Taxable Value of all Property Except Moneys and Credits	Net Assessed Actual Value of Moneys and Credits
	Net Taxable Value of Express Co's Property	Net Taxable Value of Transmission Lines		
Adair	900	1,833	6,640,307	2,222,922
Adams	746	6,564	5,077,236	2,476,832
Allamore	1,620	17,204	5,644,900	2,802,226
Allamore	3,720	14,260	6,074,512	2,229,351
Appanoose	867	16,930	6,232,341	3,068,375
Arundel	2,548	29,717	12,119,620	6,080,028
Benton	3,813	36,881	16,714,226	10,465,317
Black Hawk	3,072	24,846	10,276,509	5,278,435
Boone	2,330	31,153	7,451,546	5,337,089
Bremer	1,759	29,697	7,560,873	2,767,221
Buchanan	2,401	29,010	9,891,702	4,898,558
Buena Vista	2,622	21,699	8,438,777	5,462,002
Butler	3,516	27,511	9,784,957	3,698,410
Calhoun	2,980	35,808	9,725,761	4,178,100
Carroll	1,777	18,212	8,588,033	5,079,690
Cass	2,212	29,773	9,128,328	6,528,240
Cedar	3,617	16,736	13,006,128	5,353,001
Cerro Gordo	1,430	22,062	9,561,532	2,857,948
Cherokee	1,471	7,287	6,066,251	2,412,655
Chickasaw	1,160	9,706	4,626,283	2,123,882
Clarke	2,753	30,065	8,429,073	5,470,899
Clay	3,306	33,696	9,558,380	6,952,251
Clayton	4,444	28,383	14,129,083	4,010,196
Clinton	3,975	22,713	11,832,545	3,970,340
Crawford	3,063	25,748	10,020,918	4,323,853
Dallas	1,636	3,302	4,803,979	2,342,219
Davis	2,417	24,961	5,190,224	1,640,899
Decatur	2,727	39,592	7,665,841	3,960,338
Delaware	1,530	23,614	10,779,708	7,068,421
Des Moines	1,265	13,238	5,538,319	769,358
Dickinson	3,070	30,666	20,692,216	9,648,720
Dubuque	1,848	10,906	5,420,670	1,277,086
Emmet	3,305	33,204	10,092,340	4,357,639
Fayette	1,608	15,160	7,249,942	3,340,623
Floyd	2,658	23,376	8,763,120	5,279,332
Franklin	1,749	19,383	6,530,705	2,651,296
Fremont	1,637	11,283	5,835,153	2,492,123
Greene	1,884	26,900	7,835,290	3,384,642
Grundy	1,738	16,857	7,826,505	3,465,177
Guthrie	1,890	15,771	8,648,532	3,773,323
Hamilton	2,720	17,326	7,151,733	1,885,884
Hancock	3,721	22,539	9,841,365	7,141,458
Hardin	2,855	34,638	9,178,447	5,249,796
Harrison	1,891	20,931	6,383,302	6,896,420
Henry	976	13,193	5,383,201	2,136,515
Howard	2,249	27,049	6,529,516	2,589,367
Humboldt	1,069	20,021	6,943,560	3,048,209
Ida	1,446	13,616	7,957,156	6,027,128
Iowa	2,344	24,163	8,208,649	4,066,677
Jackson	3,003	42,541	12,780,195	11,245,492
Jasper	2,189	9,430	6,029,595	2,554,518
Jefferson	2,052	11,283	11,092,157	6,842,599
Johnson	2,395	33,608	8,188,747	5,353,807
Jones	3,846	30,063	8,768,321	5,460,217
Keokuk	3,623	47,361	11,088,222	3,496,807
Kossuth	3,956	43,624	12,497,854	2,518,966
Lee	4,525	46,320	25,171,133	12,747,688
Linn	1,849	10,188	5,319,332	2,259,953
Louis	1,748	14,143	4,978,824	2,387,258

## EQUALIZED TAXABLE VALUES

## PART IVA—NET TAXABLE VALUE OF ALL PROPERTY—Continued

Counties	Assessed by the State Board of Assessment and Review		Total Net Taxable Value of all Property Except Moneys and Credits	Net Assessed Actual Value of Moneys and Credits
	Net Taxable Value of Express Co's Property	Net Taxable Value of Transmission Lines		
Lyon	2,760	14,856	9,154,996	2,865,643
Madison	1,330	3,640	7,263,455	3,837,734
Mahaska	3,978	35,059	9,465,861	5,631,174
Marion	3,074	24,368	8,009,307	6,631,693
Marshall	3,493	22,631	11,273,412	6,083,046
Mills	2,493	27,657	5,853,606	2,633,243
Mitchell	1,863	15,017	6,469,271	5,040,408
Monona	2,842	20,009	8,067,784	1,571,832
Monroe	1,210	12,451	4,894,281	1,423,008
Montgomery	2,887	16,736	6,822,725	5,675,743
Muscatine	2,413	17,423	9,123,827	3,968,393
O'Brien	1,429	13,922	5,491,304	1,470,887
Osceola	2,538	26,153	9,067,391	6,111,839
Page	1,882	19,894	13,342,758	4,163,210
Palo Alto	2,828	32,832	8,017,711	1,634,897
Plymouth	2,277	33,361	56,844,834	44,030,635
Pocahontas	5,951	40,324	20,456,981	9,540,690
Polk	4,718	35,924	9,670,401	4,608,811
Pottawattamie	2,408	27,460	5,468,811	1,811,570
Poweshiek	1,995	17,050	9,967,688	3,211,449
Ringgold	2,688	35,487	25,182,623	29,798,575
Sac	2,849	25,246	8,985,360	3,351,275
Scott	2,395	14,545	12,840,868	5,162,693
Shelby	3,687	38,145	11,239,291	6,272,375
Sioux	3,379	27,203	11,404,117	6,264,216
Story	3,406	25,281	6,427,204	3,884,951
Tama	1,519	12,468	5,616,441	2,502,829
Taylor	1,451	13,591	4,735,466	1,699,388
Union	2,005	14,403	10,009,867	3,492,917
Van Buren	2,911	8,039	8,353,397	4,385,139
Wapello	2,801	13,724	9,324,604	7,068,434
Warren	3,212	36,367	5,608,040	2,200,002
Washington	2,353	14,894	15,084,564	4,334,682
Wayne	4,980	18,886	5,100,457	1,608,892
Webster	1,465	16,887	8,562,228	5,117,094
Winnebago	2,076	33,960	37,580,195	12,690,130
Winnechek	3,615	9,969	4,948,950	2,236,310
Woodbury	1,561	18,949	8,984,067	3,165,803
Worth	3,254			
Wright				
Totals	\$ 250,512	\$ 2,229,424	\$ 908,370,169	\$ 485,066,099



## ASSESSMENT OF LIVE STOCK, 1929

## PART I—COLTS ONE YEAR OLD, ADJUSTED AS REPORTED

Counties	Number	Reported Average Value	Reported Actual Value
Adair.....	526	\$ 22.65	\$ 11,906
Adams.....	318	22.88	7,276
Allamakee.....	488	23.12	11,283
Appanoose.....	293	25.84	7,570
Audubon.....	516	24.08	12,424
Benton.....	649	21.79	14,144
Black Hawk.....	361	22.31	8,053
Boone.....	444	23.54	10,452
Bremer.....	357	23.88	8,524
Buchanan.....	465	21.09	9,828
Buena Vista.....	373	23.98	8,944
Butler.....	559	20.48	11,448
Calhoun.....	599	24.00	14,376
Carroll.....	488	19.62	9,376
Cass.....	429	23.14	9,925
Cedar.....	447	22.65	10,124
Cerro Gordo.....	464	23.07	11,124
Cherokee.....	414	24.05	9,560
Chickasaw.....	462	24.04	11,108
Clarke.....	381	22.58	8,604
Clay.....	424	22.02	9,337
Clayton.....	560	23.91	13,300
Clinton.....	482	22.32	10,790
Crawford.....	549	23.25	12,764
Dallas.....	380	23.88	9,076
Davis.....	299	23.28	6,960
Decatur.....	351	20.02	7,028
Delaware.....	350	23.06	8,072
Des Moines.....	276	24.94	6,882
Dickinson.....	313	22.81	7,140
Dubuque.....	539	23.11	12,456
Emmet.....	365	24.06	8,780
Fayette.....	609	20.67	12,568
Floyd.....	362	24.04	8,794
Franklin.....	495	24.25	12,000
Fremont.....	257	20.67	5,212
Greene.....	545	20.11	10,960
Grundy.....	443	24.25	10,740
Guthrie.....	457	22.59	10,324
Hamilton.....	420	20.29	8,320
Hancock.....	452	24.08	10,884
Hardin.....	421	20.40	8,388
Harrison.....	525	23.28	12,284
Henry.....	369	23.85	7,728
Howard.....	356	22.90	8,132
Humboldt.....	348	24.00	8,252
Ida.....	377	20.00	7,540
Iowa.....	445	22.58	10,047
Jackson.....	453	22.57	10,222
Jasper.....	570	24.61	14,029
Jefferson.....	364	21.16	7,780
Johnson.....	424	25.65	10,877
Jones.....	461	24.20	11,132
Keokuk.....	533	22.34	12,354
Kossuth.....	835	20.27	17,328
Lee.....	234	25.71	6,016
Linn.....	539	22.14	11,935
Louisa.....	249	20.61	5,132
Lucas.....	333	23.83	7,906
Lyon.....	432	22.06	9,532
Madison.....	445	22.12	9,844

## PART I—COLTS ONE YEAR OLD, ADJUSTED AS REPORTED—Continued

Counties	Number	Reported Average Value	Reported Actual Value
Mahaska.....	372	22.04	8,198
Marion.....	465	21.57	10,028
Marshall.....	509	21.25	10,816
Mills.....	243	20.35	4,944
Mitchell.....	333	24.17	8,042
Monona.....	413	20.00	8,360
Monroe.....	256	23.15	5,926
Montgomery.....	252	20.35	5,128
Muscatine.....	285	23.58	6,720
O'Brien.....	486	22.69	11,028
Oceola.....	277	20.26	5,612
Paga.....	320	23.81	7,020
Palo Alto.....	559	22.10	12,352
Plymouth.....	625	20.50	12,812
Pocahontas.....	537	20.03	10,756
Polk.....	270	24.15	6,321
Pottawattamie.....	569	24.00	13,636
Poweshiek.....	566	23.80	13,470
Ringgold.....	455	22.30	10,144
Sac.....	506	22.00	10,120
Scott.....	245	25.83	6,237
Shelby.....	715	20.18	14,424
Sioux.....	434	20.04	12,708
Story.....	455	21.74	9,892
Tama.....	524	21.16	11,088
Taylor.....	450	22.06	10,538
Union.....	387	20.01	7,743
Van Buren.....	349	16.01	5,588
Wapello.....	222	22.00	4,884
Warren.....	398	26.02	10,356
Washington.....	506	24.30	12,296
Wayne.....	371	20.37	7,556
Webster.....	562	23.72	13,332
Winnebago.....	282	21.70	6,140
Winneshek.....	608	22.20	15,494
Woodbury.....	566	20.42	11,590
Worth.....	240	22.73	5,456
Wright.....	546	24.10	13,150
Totals.....	43,112	\$ 22.41	\$ 966,180



## ASSESSMENT OF LIVE STOCK, 1929

## PART II—COLTS TWO YEARS OLD, ADJUSTED AS REPORTED

Counties	Number	Reported Average Value	Reported Actual Value
Adair.....	546	33.57	18,492
Adams.....	308	33.17	12,300
Allamakee.....	460	34.19	15,736
Appanoose.....	303	30.63	9,289
Audubon.....	515	36.49	18,792
Benton.....	738	33.92	25,032
Black Hawk.....	383	33.00	12,639
Boone.....	541	35.41	18,672
Bremer.....	456	34.96	15,944
Buchanan.....	409	38.08	15,371
Buena Vista.....	351	35.91	12,604
Butler.....	661	34.59	22,803
Calhoun.....	541	32.54	17,604
Carroll.....	498	30.61	15,244
Cass.....	458	32.26	14,776
Cedar.....	468	32.97	15,438
Cerro Gordo.....	527	34.69	18,280
Cherokee.....	463	33.07	15,310
Chickasaw.....	528	32.20	17,000
Clarke.....	432	31.47	13,506
Clay.....	487	31.82	15,408
Clayton.....	587	34.00	19,960
Clinton.....	337	48.15	16,235
Crawford.....	703	32.88	22,117
Dallas.....	447	34.45	15,400
Davis.....	324	32.40	11,156
Decatur.....	373	27.35	10,300
Delaware.....	480	32.30	15,792
Des Moines.....	258	34.87	8,906
Dickinson.....	209	32.33	9,065
Dubuque.....	469	33.61	15,764
Emmett.....	345	32.02	11,045
Fayette.....	550	32.50	17,872
Floyd.....	343	36.27	12,442
Franklin.....	478	34.20	16,332
Fremont.....	271	28.25	7,656
Greene.....	549	32.19	17,671
Grundy.....	478	32.20	15,202
Guthrie.....	538	31.39	16,888
Hamilton.....	460	27.95	12,836
Hancock.....	459	31.91	14,648
Hardin.....	470	32.16	15,116
Harrison.....	525	34.23	17,968
Henry.....	338	34.28	11,588
Howard.....	327	33.32	10,896
Humboldt.....	341	31.99	10,928
Ida.....	388	32.00	12,416
Iowa.....	508	33.21	16,571
Jackson.....	446	34.00	15,161
Jasper.....	549	36.24	19,884
Jefferson.....	339	32.96	11,171
Johnson.....	441	38.17	16,834
Jones.....	473	32.35	15,300
Keokuk.....	586	36.51	21,394
Kossuth.....	443	31.81	26,818
Lee.....	274	39.99	10,566
Linn.....	474	34.59	16,366
Louisia.....	262	32.02	8,288
Lucas.....	284	33.83	9,608
Lyon.....	420	33.02	13,867
Madison.....	436	32.67	14,344

## PART II—COLTS TWO YEARS OLD, ADJUSTED AS REPORTED—Continued

Counties	Number	Reported Average Value	Reported Actual Value
Mahaska.....	448	32.49	14,556
Marion.....	438	31.40	13,438
Marshall.....	690	32.94	19,766
Mills.....	287	29.69	8,539
Mitchell.....	397	35.74	14,186
Monona.....	490	28.08	13,760
Monroe.....	187	32.24	6,029
Montgomery.....	275	31.99	8,796
Muscatine.....	223	34.26	7,640
O'Brien.....	498	32.63	16,248
Oscola.....	287	32.32	9,274
Page.....	366	31.72	11,608
Palo Alto.....	546	31.43	17,159
Plymouth.....	730	32.33	23,600
Pocahontas.....	533	30.16	16,076
Polk.....	323	33.42	10,793
Pottawattamie.....	682	38.00	25,916
Poweshiek.....	500	33.09	19,522
Ringgold.....	452	32.94	14,887
Sac.....	548	31.53	17,280
Scott.....	249	34.99	8,712
Shelby.....	710	31.97	22,700
Sioux.....	758	31.97	24,232
Story.....	539	33.13	17,856
Tama.....	637	32.32	20,500
Taylor.....	400	33.16	13,263
Union.....	388	28.51	11,061
Van Buren.....	252	24.38	6,144
Wapello.....	213	33.00	7,028
Warren.....	486	35.32	17,164
Washington.....	493	32.14	15,846
Wayne.....	378	34.20	12,926
Webster.....	511	34.04	17,394
Winnebago.....	383	32.81	12,568
Winnechick.....	708	34.55	24,460
Woodbury.....	536	29.40	15,700
Worth.....	281	33.08	9,296
Wright.....	531	35.93	19,076
Totals.....	44,997	\$ 33.14	\$ 1,491,018



## ASSESSMENT OF LIVE STOCK, 1929

## PART III—HORSES THREE YEARS OLD AND OVER, ADJUSTED AS REPORTED

Counties	Number	Reported Average Value	Reported Actual Value
Adair.....	6,847	\$ 49.13	\$ 236,378
Adams.....	4,606	48.33	222,600
Allamakee.....	5,561	49.64	276,003
Appanoose.....	4,165	38.34	159,082
Audubon.....	6,416	47.91	307,384
Benton.....	10,707	52.08	557,052
Black Hawk.....	6,674	48.45	323,324
Boone.....	7,713	48.34	372,824
Bremet.....	6,859	48.30	330,368
Buchanan.....	6,957	47.98	333,794
Buena Vista.....	8,659	51.93	449,610
Butler.....	7,913	52.86	418,298
Calhoun.....	8,240	47.95	395,101
Carroll.....	8,078	52.79	426,420
Cass.....	7,182	46.46	348,029
Cedar.....	8,224	47.09	387,256
Cerro Gordo.....	7,484	44.23	331,012
Cherokee.....	7,591	48.51	368,228
Chickasaw.....	5,864	48.10	282,036
Clarke.....	3,946	46.84	184,840
Clay.....	7,487	47.72	357,022
Clayton.....	8,313	50.07	416,243
Clinton.....	9,456	48.18	455,599
Crawford.....	10,510	48.35	508,130
Dallas.....	6,687	48.10	321,648
Davis.....	3,943	47.54	187,444
Decatur.....	5,236	31.96	167,136
Delaware.....	6,324	48.09	304,140
Des Moines.....	5,047	50.22	253,430
Dickinson.....	5,116	47.09	246,968
Dubuque.....	6,871	47.96	329,541
Emmet.....	5,254	47.69	250,549
Fayette.....	7,864	48.31	379,880
Floyd.....	5,941	47.90	284,279
Franklin.....	8,506	47.75	406,286
Fremon.....	5,854	44.19	256,602
Greene.....	7,767	48.02	372,364
Grundy.....	7,283	48.47	352,968
Guthrie.....	8,840	48.84	434,650
Hamilton.....	8,677	43.97	381,486
Hancock.....	8,214	47.11	386,968
Hardin.....	7,806	48.30	352,908
Harrison.....	9,891	47.60	470,738
Henry.....	4,300	47.87	205,820
Howard.....	5,388	47.57	257,344
Humboldt.....	6,293	47.52	297,624
Ida.....	6,886	48.00	330,328
Iowa.....	7,285	46.81	340,079
Jackson.....	6,009	48.40	290,545
Jasper.....	9,636	48.25	464,890
Jefferson.....	4,437	40.10	177,300
Johnson.....	7,654	49.92	382,128
Jones.....	6,093	48.80	297,322
Keokuk.....	7,050	49.59	349,628
Kossuth.....	14,147	47.86	677,098
Lee.....	4,328	50.98	220,633
Linn.....	8,872	46.61	409,233
Louisa.....	4,479	45.61	204,365
Lucas.....	3,186	49.72	158,420
Lyon.....	9,500	47.98	455,820

## PART III—HORSES THREE YEARS OLD AND OVER, ADJUSTED AS REPORTED—Continued

Counties	Number	Reported Average Value	Reported Actual Value
Madison.....	5,378	47.94	257,808
Mahaska.....	6,752	48.35	326,492
Marion.....	5,943	47.88	284,562
Marshall.....	7,943	47.43	376,721
Mills.....	5,770	45.44	262,192
Mitchell.....	5,721	48.64	278,266
Monona.....	9,100	48.03	437,056
Monroe.....	5,174	47.44	250,590
Montgomery.....	5,352	44.03	235,664
Muscatine.....	5,278	49.40	260,752
O'Brien.....	8,415	48.23	405,824
Oscola.....	6,162	48.12	296,530
Page.....	6,690	48.26	322,880
Palo Alto.....	7,421	56.00	415,548
Plymouth.....	13,419	47.85	642,048
Pocahontas.....	7,513	44.06	331,006
Polk.....	6,790	48.40	328,650
Pottawattamie.....	12,607	52.00	660,244
Poweshiek.....	6,910	48.08	332,228
Ringgold.....	4,690	48.39	226,946
Sac.....	8,283	48.06	398,044
Scott.....	6,774	49.75	326,900
Shelby.....	8,561	48.02	411,080
Siox.....	13,422	47.95	643,532
Story.....	8,049	48.13	387,400
Tama.....	8,266	47.42	391,086
Taylor.....	5,484	47.04	257,947
Union.....	4,883	41.32	203,484
Van Buren.....	4,053	35.89	145,414
Wapello.....	8,517	48.00	408,816
Warren.....	6,698	44.40	297,404
Washington.....	6,493	39.37	255,640
Wayne.....	5,043	40.14	202,423
Webster.....	9,150	50.10	450,680
Winnebago.....	5,609	48.02	273,640
Winneswick.....	7,980	48.09	383,756
Woodbury.....	12,408	48.40	604,888
Worth.....	5,360	47.09	255,121
Wright.....	5,073	48.31	239,641
Totals.....	697,796	\$ 47.80	\$ 33,355,074



## ASSESSMENT OF LIVE STOCK, 1929

## PART IV—STALLIONS, ADJUSTED AS REPORTED

Counties	Number	Reported Average Value	Reported Actual Value
Adair.....	33	111.27	3,672
Adams.....	15	171.46	2,572
Allamakee.....	10	131.60	1,316
Appanoose.....	20	96.80	1,876
Audubon.....	21	114.86	2,412
Benton.....	35	211.77	7,412
Black Hawk.....	8	286.50	2,292
Boone.....	26	189.85	4,936
Bramer.....	11	241.46	2,656
Buchanan.....	17	222.24	3,778
Buena Vista.....	12	191.67	2,300
Butler.....	25	119.80	2,996
Calhoun.....	36	179.80	6,472
Carroll.....	19	128.84	2,448
Cedar.....	26	96.38	2,428
Cass.....	26	88.62	2,304
Cerro Gordo.....	37	91.14	3,372
Cherokee.....	43	127.35	5,476
Chickasaw.....	8	200.00	1,600
Clarke.....	14	113.43	1,588
Clay.....	18	120.50	2,340
Clayton.....	18	206.00	3,600
Clinton.....	18	123.08	1,800
Crawford.....	18	174.78	3,146
Crawford.....	25	188.96	4,724
Dallas.....	12	109.00	1,308
Davis.....	38	62.42	2,372
Decatur.....	24	228.70	5,488
Delaware.....	20	87.00	1,720
Des Moines.....	17	173.18	2,944
Dickinson.....	17	137.88	2,344
Dubuque.....	13	123.70	1,608
Emmet.....	16	111.75	1,788
Fayette.....	12	85.85	1,116
Floyd.....	15	255.20	3,828
Franklin.....	8	127.00	1,016
Fremont.....	20	175.90	3,518
Greene.....	15	132.54	1,988
Grundy.....	15	113.06	1,696
Guthrie.....	27	188.00	5,078
Hamilton.....	16	300.00	4,800
Hancock.....	23	144.00	2,160
Hardin.....	23	117.92	2,712
Harrison.....	11	104.72	1,152
Henry.....	7	133.14	932
Howard.....	8	210.00	1,680
Humboldt.....	12	278.00	1,680
Ia.....	20	84.00	1,500
Iowa.....	17	147.10	2,604
Jasper.....	39	92.42	980
Jefferson.....	16	97.74	2,544
Johnson.....	17	268.24	4,560
Jones.....	10	120.80	1,208
Keokuk.....	28	150.43	4,212
Kossuth.....	21	83.05	1,744
Lee.....	32	110.81	3,546
Linn.....	18	100.00	1,300
Louis.....	10	113.60	1,136
Lucas.....	15	134.46	2,017
Lyon.....	28	107.08	2,784
Madison.....			

## PART IV—STALLIONS, ADJUSTED AS REPORTED—Continued

Counties	Number	Reported Average Value	Reported Actual Value
Nebraska.....	23	116.00	2,668
Nelson.....	23	76.52	1,760
Marion.....	28	172.86	4,840
Marshall.....	13	96.31	1,232
Mills.....	12	162.84	1,964
Mitchell.....	14	139.15	1,948
Monona.....	19	76.00	760
Montrose.....	11	101.45	1,116
Montgomery.....	13	89.85	1,168
Muscatine.....	15	186.67	2,800
O'Brien.....	13	308.00	4,004
Oceola.....	15	77.07	1,156
Page.....	19	141.68	2,692
Palo Alto.....	17	278.83	4,740
Plymouth.....	31	100.52	3,116
Pocahontas.....	24	115.67	2,776
Polk.....	25	87.00	2,175
Pottawattamie.....	36	91.00	3,276
Poweshiek.....	18	81.22	1,462
Ringgold.....	20	18.46	3,692
Sac.....	9	171.33	1,542
Scott.....	25	196.00	4,900
Shelby.....	13	233.85	3,040
Sioux.....	27	242.67	6,552
Story.....	18	206.67	3,720
Tama.....	22	95.00	2,002
Taylor.....	22	100.27	2,306
Union.....	21	70.67	1,484
Van Buren.....	11	125.82	1,384
Wapello.....	26	71.23	1,832
Warren.....	13	103.39	1,344
Washington.....	17	122.12	2,076
Wayne.....	19	121.89	2,316
Webster.....	13	280.30	3,760
Winnebago.....	18	153.78	2,768
Winnebago.....	20	145.60	2,912
Woodbury.....	5	296.00	1,480
Worth.....	18	220.23	3,964
Wright.....			
Totals.....	1,883	141.53	266,408



## ASSESSMENT OF LIVE STOCK, 1929

## PART V—HORSES OF ALL AGES, ADJUSTED AS REPORTED

Counties	Number	Reported Average Value	Reported Actual Value
Adair.....	7,952	\$ 46.59	\$ 370,426
Adams.....	5,337	46.03	245,468
Allamakee.....	6,519	46.69	304,290
Appanoose.....	4,781	37.32	178,498
Audubon.....	7,408	45.06	341,012
Benton.....	12,129	49.77	603,440
Black Hawk.....	7,426	46.63	346,308
Boone.....	8,724	46.57	406,284
Bremer.....	7,180	46.98	337,220
Buchanan.....	7,848	46.25	362,354
Buena Vista.....	9,305	50.40	473,494
Butler.....	9,158	49.75	455,894
Calhoun.....	9,416	46.04	432,526
Carroll.....	9,083	49.95	452,688
Cass.....	8,095	46.24	375,158
Cedar.....	9,165	45.29	415,112
Cerro Gordo.....	8,512	42.74	363,788
Cherokee.....	8,511	46.88	398,564
Chickasaw.....	6,802	45.43	311,794
Clarke.....	4,773	43.71	206,628
Clay.....	8,416	45.68	384,436
Clayton.....	9,478	47.81	453,190
Clinton.....	10,288	47.06	484,184
Crawford.....	11,780	46.45	547,157
Dallas.....	7,539	46.54	350,848
Davis.....	4,588	45.09	206,868
Decatur.....	5,988	31.19	186,728
Delaware.....	7,187	46.40	335,498
Des Moines.....	5,601	45.40	257,180
Dickinson.....	5,745	45.38	266,658
Dubuque.....	7,896	45.61	360,198
Emmet.....	5,977	45.50	271,598
Fayette.....	9,089	45.59	412,128
Floyd.....	6,650	46.08	306,848
Franklin.....	9,494	46.18	438,428
Fremont.....	6,390	42.67	271,678
Greene.....	8,881	45.62	405,394
Grundy.....	8,219	46.37	381,118
Guthrie.....	7,850	46.24	360,568
Hamilton.....	9,584	42.56	407,308
Hancock.....	9,141	45.65	417,300
Hardin.....	8,212	46.12	378,778
Harrison.....	10,964	45.94	500,698
Henry.....	4,968	45.54	225,778
Howard.....	6,078	45.73	275,564
Humboldt.....	6,960	45.77	318,898
Ida.....	7,063	45.17	323,898
Iowa.....	8,358	44.75	369,378
Jackson.....	6,925	46.08	318,728
Jasper.....	10,794	46.55	500,417
Jefferson.....	5,156	38.35	197,728
Johnson.....	8,545	48.25	415,388
Jones.....	7,044	46.61	334,284
Keokuk.....	8,199	46.91	392,284
Kossuth.....	15,873	45.70	723,284
Lee.....	4,857	49.28	239,388
Linn.....	9,417	44.82	422,108
Louisa.....	5,005	43.79	219,684
Lucas.....	3,313	46.45	177,710
Lyon.....	10,367	46.33	481,228
Madison.....	6,285	45.80	294,488

## PART V—HORSES OF ALL AGES, ADJUSTED AS REPORTED—Continued

Counties	Number	Reported Average Value	Reported Actual Value
Mahaska.....	7,595	46.34	351,914
Marion.....	6,859	45.17	309,788
Marshall.....	9,080	45.39	412,143
Mills.....	6,313	43.86	276,908
Missell.....	6,463	46.80	302,455
Monona.....	10,017	46.03	461,024
Monroe.....	3,627	45.02	168,505
Montgomery.....	5,890	42.56	250,704
Muscatine.....	5,799	47.64	276,280
O'Brien.....	9,414	46.30	435,900
Oscola.....	6,739	46.81	315,420
Page.....	7,391	46.44	343,264
Palo Alto.....	8,545	52.40	447,751
Plymouth.....	14,791	46.19	683,200
Poweshiek.....	8,614	41.91	360,584
Pottawattamie.....	7,407	47.08	348,740
Poweshiek.....	13,973	50.24	701,991
Ringgold.....	5,102	45.48	236,490
Sac.....	5,615	45.13	253,439
Sevier.....	9,357	45.86	429,136
Shelby.....	7,277	48.59	353,571
Sioux.....	10,011	45.26	453,104
Story.....	14,827	46.10	683,512
Tama.....	9,070	46.49	421,700
Taylor.....	9,445	45.25	427,284
Union.....	6,365	44.50	288,840
Van Buren.....	5,489	39.14	214,494
Wapello.....	4,675	33.94	158,600
Washington.....	3,963	45.95	182,112
Webster.....	7,608	42.95	326,776
Winnebago.....	7,505	37.69	285,126
Winnebago.....	5,809	38.78	224,981
Woodbury.....	10,251	48.07	492,731
Worth.....	6,378	46.43	290,108
Wright.....	9,404	45.35	420,478
Wright.....	13,630	46.63	635,130
Wright.....	5,886	46.10	271,553
Wright.....	9,168	46.49	436,240
Totals.....	787,778	\$ 45.80	\$ 36,078,770



## ASSESSMENT OF LIVE STOCK, 1929

PART VI—MULE OR JENNY COLTS ONE YEAR OLD, ADJUSTED  
AS REPORTED

Counties	Number	Reported Average Value	Reported Actual Value
Adair.....	74	\$ 24.98	\$ 1,548
Adams.....	75	23.95	1,796
Allamakee.....	6	25.17	151
Appanoose.....	55	25.52	1,430
Audubon.....	20	24.00	602
Benton.....	40	27.00	1,080
Black Hawk.....	23	24.36	558
Boone.....	40	24.40	976
Bremer.....	1	24.00	24
Buchanan.....	24	24.17	580
Buena Vista.....	19	24.42	464
Butler.....	11	24.00	264
Calhoun.....	45	24.00	1,080
Carroll.....	31	26.00	810
Cass.....	61	26.98	1,648
Cedar.....	28	32.57	912
Cerro Gordo.....	15	25.87	388
Cherokee.....	16	24.00	384
Chickasaw.....	17	25.41	432
Clarke.....	22	23.64	520
Clay.....	9	24.00	216
Clayton.....	19	22.15	421
Clinton.....	8	25.50	204
Crawford.....	25	24.80	620
Dallas.....	38	25.69	976
Davis.....	52	25.62	1,332
Deaatur.....	78	19.85	1,548
Delaware.....	18	23.34	420
Des Moines.....	6	41.07	246
Dickinson.....	13	37.24	484
Dubuque.....	9	24.89	224
Emmet.....	5	24.00	120
Fayette.....	21	25.24	528
Floyd.....	7	24.57	172
Franklin.....	30	24.60	738
Fremont.....	74	20.43	1,512
Greene.....	29	25.59	744
Grundy.....	11	26.20	288
Guthrie.....	30	25.33	760
Hamilton.....	21	20.57	432
Hancock.....	20	21.70	434
Hardin.....	20	23.60	472
Harrison.....	61	25.54	1,558
Henry.....	39	24.97	726
Howard.....	15	34.13	512
Humboldt.....	16	25.25	404
Ia.....	22	24.00	528
Iowa.....			
Jackson.....	30	25.60	768
Jasper.....	49	26.21	1,278
Jefferson.....	48	26.58	1,272
Johnson.....	46	27.11	1,247
Jones.....	17	25.88	440
Kearney.....	89	27.64	2,456
Kiowa.....	88	25.41	2,236
Kossuth.....	33	31.27	1,032
Lee.....			
Linn.....			
Louis.....	33	26.06	864
Lucas.....	55	24.07	1,324
Lyon.....	6	24.00	144

PART VI—MULE OR JENNY COLTS ONE YEAR OLD, ADJUSTED  
AS REPORTED—Continued

Counties	Number	Reported Average Value	Reported Actual Value
Madison.....	76	24.95	1,896
Mahaska.....	59	24.61	1,432
Marion.....	49	23.18	1,136
Marshall.....	28	25.14	704
Mills.....	54	27.70	1,496
Mitchell.....	10	26.40	264
Monona.....	51	19.74	612
Monroe.....	66	25.21	1,664
Montgomery.....	37	24.87	920
Muscatine.....	12	30.00	360
Muscatine.....	18	24.00	432
O'Brien.....	30	25.07	752
Oswego.....	118	24.81	2,928
Pack.....	32	23.25	744
Palo Alto.....	52	24.00	1,248
Plymouth.....	15	20.27	304
Pocahontas.....			
Polk.....	108	28.00	3,024
Pottawattamie.....	57	25.72	1,466
Poweshiek.....	144	24.44	3,519
Ringgold.....	25	24.00	600
Scott.....	6	28.00	168
Shelby.....	59	19.26	1,136
Sioux.....	7	22.66	160
Story.....	45	25.42	1,144
Tama.....	25	22.08	552
Taylor.....	117	26.00	3,042
Union.....	36	23.22	836
Van Buren.....	33	21.33	704
Wapello.....	32	24.00	768
Warren.....	76	28.69	2,180
Washington.....	29	54.69	1,586
Wayne.....	130	21.46	2,790
Webster.....	36	23.64	851
Winnebago.....	4	27.00	108
Winnebago.....	9	24.00	216
Woodbury.....			
Worth.....	7	25.72	180
Wright.....	27	24.30	656
Totals.....	5,492	\$ 25.10	\$ 87,637



## ASSESSMENT OF LIVE STOCK, 1929

PART VII—MULE OR JENNY COLTS TWO YEARS OLD, ADJUSTED  
AS REPORTED

Counties	Number	Reported Average Value	Reported Actual Value
Adair.....	57	\$ 36.95	\$ 2,106
Adams.....	111	36.04	4,000
Allamakee.....	1	36.00	36
Appanoose.....	78	33.07	2,570
Audubon.....	28	36.43	1,020
Benton.....	30	35.20	1,066
Black Hawk.....	39	35.70	1,071
Boone.....	45	35.56	1,600
Bremer.....	1	36.00	36
Buchanan.....	21	38.86	816
Buena Vista.....	33	38.55	1,272
Butler.....	16	32.75	524
Calhoun.....	55	35.35	1,944
Carroll.....	15	27.47	412
Cass.....	80	35.30	2,150
Cedar.....	40	36.30	1,448
Cerro Gordo.....	23	34.06	804
Cherokee.....	12	36.00	432
Chickasaw.....	28	36.29	1,036
Clarke.....	30	38.94	1,168
Clay.....	27	36.45	984
Clayton.....			
Clinton.....	21	45.62	958
Crawford.....	54	35.50	1,978
Dallas.....	69	39.54	2,728
Davis.....	51	37.10	1,896
Decatur.....	83	27.63	2,348
Delaware.....	36	36.16	960
Des Moines.....	12	37.67	452
Dickinson.....	21	39.62	832
Dubuque.....	8	37.00	296
Emmet.....	35	36.34	1,272
Fayette.....	24	40.17	964
Floyd.....	17	38.82	660
Franklin.....	24	36.84	884
Fremont.....	92	29.00	2,668
Greene.....	42	35.72	1,500
Grundy.....	7	36.00	252
Guthrie.....	54	37.04	2,000
Hamilton.....	31	28.00	868
Hancock.....	21	32.00	672
Hardin.....	36	37.12	1,356
Harrison.....	30	39.38	2,544
Henry.....	29	37.94	1,100
Howard.....	20	36.00	720
Humboldt.....	24	39.17	940
Ida.....	28	36.00	1,008
Iowa.....			
Jackson.....	47	39.75	1,868
Jasper.....	99	37.33	3,696
Jefferson.....	60	37.30	2,232
Johnson.....	56	40.04	2,240
Jones.....	54	45.33	2,452
Keokuk.....	138	39.50	5,472
Kossuth.....	65	36.06	2,344
Lee.....	43	41.49	1,784
Linn.....			
Louis.....	31	43.10	1,336
Lucas.....	70	36.06	2,524
Lyon.....	25	34.40	860

PART VII—MULE OR JENNY COLTS TWO YEARS OLD, ADJUSTED  
AS REPORTED—Continued

Counties	Number	Reported Average Value	Reported Actual Value
Madison.....	106	35.81	3,796
Mahaska.....	92	35.52	3,268
Marion.....	52	36.23	1,884
Marshall.....	27	37.56	1,014
Mills.....	75	37.12	2,784
Mitchell.....	20	41.80	836
Monona.....	56	28.00	1,568
Monroe.....	80	36.53	2,926
Montgomery.....	59	37.15	2,192
Moscatine.....	17	44.24	752
O'Brien.....	24	34.50	828
Oceola.....	35	35.32	1,236
Page.....	165	35.47	5,852
Palo Alto.....	48	35.37	1,698
Plymouth.....	45	36.62	1,648
Pocahontas.....	64	32.19	2,060
Polk.....			
Pottawattamie.....	134	40.00	5,360
Poweshiek.....	55	36.51	2,008
Ringgold.....	178	36.14	6,433
Sac.....	43	35.07	1,508
Scott.....	14	34.00	476
Shelby.....	61	31.35	1,912
Sioux.....	34	38.53	1,310
Story.....	37	36.00	1,332
Tama.....	23	36.30	837
Taylor.....	109	38.17	4,160
Union.....	59	31.42	1,854
Van Buren.....	54	32.15	1,736
Wapello.....	23	36.00	828
Warren.....	92	38.61	3,552
Washington.....	64	37.22	2,382
Wayne.....	129	36.60	4,721
Webster.....	42	36.91	1,560
Winnebago.....	15	44.00	660
Winnesiek.....	9	41.78	376
Woodbury.....			
Worth.....	11	32.73	360
Wright.....	48	36.11	1,733
Totals.....	4,576	\$ 36.40	\$ 166,576



## TAXABLE VALUATION OF PROPERTY

## ASSESSMENT OF LIVE STOCK, 1929

PART VIII—MULES AND JENNIES THREE YEARS OLD AND OVER,  
ADJUSTED AS REPORTED

Counties	Number	Reported Average Value	Reported Actual Value
Adair.....	702	\$ 55.33	\$ 28,421
Adams.....	614	54.80	33,650
Allamakee.....	102	55.23	5,633
Appanoose.....	603	49.56	34,343
Audubon.....	637	52.15	33,239
Benton.....	697	56.81	40,092
Black Hawk.....	299	54.31	16,240
Boone.....	875	52.11	45,592
Bremer.....	164	53.24	8,732
Buchanan.....	371	50.67	18,890
Buena Vista.....	465	52.32	24,328
Butler.....	264	54.70	14,460
Calhoun.....	896	52.47	47,008
Carroll.....	806	51.79	41,714
Cass.....	1,371	55.19	75,603
Cedar.....	870	51.89	45,140
Cerro Gordo.....	314	44.68	14,028
Cherokee.....	452	52.12	23,550
Chickasaw.....	177	55.77	9,871
Clarke.....	502	51.97	26,088
Clay.....	487	53.77	26,187
Clayton.....	372	50.86	18,919
Clinton.....	373	53.21	19,848
Crawford.....	1,010	54.72	55,270
Dallas.....	1,018	55.01	56,034
Davis.....	551	54.56	30,228
Decatur.....	808	55.94	45,278
Delaware.....	433	53.67	23,238
Des Moines.....	453	56.62	25,619
Dickinson.....	308	52.75	16,248
Dubuque.....	296	54.16	16,032
Emmet.....	446	55.59	24,671
Fayette.....	283	52.79	14,960
Floyd.....	174	55.21	9,606
Franklin.....	292	51.61	15,070
Fremont.....	2,668	36.91	98,476
Greene.....	892	52.18	46,540
Grundy.....	289	53.30	15,400
Guthrie.....	754	54.65	41,284
Hamilton.....	646	47.91	30,917
Hancock.....	506	49.41	20,448
Hardin.....	611	52.58	32,151
Harrison.....	2,182	54.77	119,598
Henry.....	581	54.18	31,476
Howard.....	130	52.19	6,784
Humboldt.....	368	52.23	19,228
Ia.....	726	52.00	37,720
Iowa.....	1,006	53.71	54,088
Jackson.....	598	55.13	32,965
Jasper.....	598	49.11	40,008
Jefferson.....	508	50.98	25,640
Johnson.....	1,069	61.54	65,781
Jones.....	512	55.09	28,304
Keokuk.....	1,104	56.18	62,081
Kossuth.....	837	52.01	43,538
Lac.....	629	62.24	39,147
Linn.....	693	51.43	35,647
Louisa.....	449	53.58	24,218
Lucas.....	632	55.92	35,340
Lyon.....	246	53.81	13,258

## EQUALIZED TAXABLE VALUES

PART VIII—MULES AND JENNIES THREE YEARS OLD AND OVER,  
ADJUSTED AS REPORTED—Continued

Counties	Number	Reported Average Value	Reported Actual Value
Madison.....	659	52.96	34,902
Malaka.....	1,054	53.79	56,696
Marion.....	864	54.17	46,800
Marshall.....	585	54.35	31,792
Mills.....	1,338	53.65	71,788
Mitchell.....	147	53.19	7,818
Monona.....	1,544	52.05	80,360
Monroe.....	768	55.48	42,612
Montgomery.....	1,167	52.02	60,704
Muscatine.....	442	58.51	25,772
Muscatine.....	422	55.50	22,576
O'Brien.....	314	55.07	17,292
Osceola.....	1,498	52.67	78,892
Page.....	499	58.46	29,173
Palo Alto.....	783	51.39	40,240
Plymouth.....	612	52.01	31,822
Pocahontas.....	1,130	49.87	55,856
Pottawattamie.....	2,227	60.00	133,620
Poweshiek.....	778	50.94	39,630
Ringgold.....	804	54.30	43,655
Sac.....	819	48.14	39,428
Scott.....	518	54.05	27,999
Shelby.....	1,022	52.00	53,146
Sioux.....	444	51.72	22,964
Story.....	710	53.39	37,904
Tama.....	504	55.61	33,032
Taylor.....	845	52.04	43,074
Union.....	556	50.89	28,297
Van Buren.....	592	47.84	28,028
Wapello.....	561	54.00	30,296
Warren.....	724	54.01	39,104
Washington.....	957	48.99	46,888
Wayne.....	846	48.95	41,413
Webster.....	635	52.50	33,338
Winnebago.....	274	54.13	14,832
Winnebago.....	214	53.79	11,512
Woodbury.....	1,594	55.15	87,496
Worth.....	125	52.05	7,026
Wright.....	590	48.04	28,344
Totals.....	68,549	\$ 52.50	\$ 3,508,489



## TAXABLE VALUATION OF PROPERTY

## ASSESSMENT OF LIVE STOCK, 1929

## PART IX—JACKS, ADJUSTED AS REPORTED

Counties	Number	Reported Average Value	Reported Actual Value
Adair.....	12	\$ 66.67	\$ 800
Adams.....	6	64.00	384
Allamakee.....	2	116.00	232
Appanoose.....	7	52.38	366
Audubon.....			
Black Hawk.....	1	20.00	20
Boone.....	2	75.00	150
Bremer.....			
Buchanan.....			
Buena Vista.....	2	20.00	40
Butler.....	1	100.00	100
Calhoun.....			
Carroll.....	6	58.00	348
Cass.....	5	74.80	374
Cedar.....	6	114.00	684
Cerro Gordo.....	1	152.00	152
Cherokee.....	1	60.00	60
Chickasaw.....	2	128.00	256
Clarke.....	2	40.00	80
Clay.....	1	100.00	100
Clayton.....			
Clinton.....	6	53.34	320
Crawford.....	4	56.00	224
Dallas.....	1	120.00	120
Davis.....	3	49.33	148
Decatur.....			
Delaware.....			
Des Moines.....			
Dickinson.....	3	137.34	412
Dubuque.....	1	40.00	40
Emmet.....	3	36.00	108
Fayette.....	2	46.00	92
Floyd.....	1	16.00	16
Franklin.....			
Fremont.....	14	71.14	996
Greene.....	3	50.67	152
Grundy.....	1	32.00	32
Guthrie.....	4	54.00	216
Hamilton.....	2	43.00	86
Hancock.....	2	45.00	90
Hardin.....	2	52.00	104
Harrison.....	12	84.67	1,016
Henry.....	4	42.00	168
Howard.....	2	88.00	176
Humboldt.....			
Ida.....	2	200.00	400
Iowa.....	5	58.60	293
Jackson.....	2	96.00	192
Jasper.....	5	67.30	336
Jefferson.....	4	36.00	144
Johnson.....	2	41.00	82
Jones.....	2	78.00	156
Keokuk.....	7	78.86	552
Kossuth.....	7	81.14	568
Lee.....	3	53.33	160
Linn.....			
Louisa.....	6	36.67	220
Lucas.....	3	78.00	234
Lyon.....	5	78.80	394
Madison.....	11	42.91	472

## EQUALIZED TAXABLE VALUES

## PART IX—JACKS—ADJUSTED AS REPORTED—Continued

Counties	Number	Reported Average Value	Reported Actual Value
Mahaska.....	5	37.60	188
Marion.....	5	69.60	348
Marshall.....	3	26.00	108
Mills.....	3	73.50	220
Mitchell.....			
Monona.....	3	37.40	112
Monroe.....			
Montgomery.....	15	65.87	988
Muscatine.....	2	34.00	68
O'Brien.....	2	150.00	300
Osceola.....	2	70.00	140
Page.....	13	64.81	843
Palo Alto.....	2	60.00	120
Plymouth.....	2	148.00	296
Pocahontas.....	2	36.00	72
Polk.....			
Pottawattamie.....	6	106.00	636
Poweshiek.....	24	47.00	1,128
Ringgold.....	16	45.67	731
Sac.....	2	56.00	112
Shelby.....	3	166.67	500
Sioux.....			
Story.....	2	74.00	148
Tama.....	4	94.00	376
Taylor.....			
Union.....	6	108.34	650
Van Buren.....	3	34.67	104
Wapello.....			
Warren.....	3	61.34	184
Washington.....	3	64.00	192
Wayne.....	10	33.00	330
Webster.....	5	54.00	270
Winneshiek.....			
Woodbury.....			
Worth.....	16	54.25	868
Wright.....	2	90.00	180
Totals.....	363	\$ 65.33	\$ 22,714



## TAXABLE VALUATION OF PROPERTY

## ASSESSMENT OF LIVE STOCK, 1929

PART X—MULES, JENNIES AND JACKS OF ALL AGES, ADJUSTED  
AS REPORTED

Counties	Number	Reported Average Value	Reported Actual Value
Adair	845	\$ 51.59	\$ 45.306
Adams	806	49.42	39.530
Allamakee	111	54.53	6.002
Appanoose	883	46.47	38.713
Audubon	685	50.70	34.732
Benton	768	56.18	47.148
Black Hawk	354	50.90	18.019
Boone	960	50.18	48.168
Bremer	106	52.96	8.792
Buchanan	419	48.57	20.322
Buena Vista	519	50.57	36.344
Butler	202	52.49	15.228
Calhoun	996	50.23	30.632
Carroll	858	50.26	43.124
Cass	1,536	52.97	30.822
Cedar	944	51.04	45.184
Cerro Gordo	353	43.55	15.372
Cherokee	481	50.80	24.432
Chickasaw	224	51.68	11.176
Clarke	556	50.10	27.556
Clay	534	52.46	27.462
Clayton	391	49.46	19.250
Clinton	408	52.28	21.320
Crawford	1,093	53.15	38.000
Dallas	1,126	53.13	39.828
Davis	657	51.14	32.608
DeSatur	1,061	34.09	36.172
Delaware	477	51.57	24.288
Des Moines	471	52.95	26.351
Dickinson	345	52.11	17.656
Dubuque	314	52.84	16.382
Emmet	489	54.14	25.472
Fayette	330	49.95	16.484
Floyd	199	52.53	16.464
Franklin	336	48.95	16.446
Fremont	2,848	36.40	102.652
Greene	906	50.00	48.556
Grundy	308	51.86	15.972
Guthrie	842	52.47	44.180
Hamilton	700	46.19	32.322
Hancock	549	39.44	21.600
Hardin	669	50.88	24.486
Harrison	2,345	53.58	125.644
Henry	643	52.05	26.468
Howard	167	49.05	8.132
Humboldt	408	50.40	20.584
Ida	778	51.01	39.688
Iowa	1,011	53.73	54.222
Jackson	677	52.85	35.732
Jasper	1,151	47.20	34.228
Jefferson	615	47.63	29.522
Johnson	1,173	50.12	31.404
Jones	585	50.68	29.408
Keokuk	1,336	52.70	45.608
Kossuth	977	45.83	45.608
Lee	708	50.50	42.122
Linn	693	51.43	35.662
Louisa	519	51.32	39.424
Lucas	760	51.86	14.608
Lyon	282	51.90	

## EQUALIZED TAXABLE VALUES

PART X—MULES, JENNIES AND JACKS OF ALL AGES, ADJUSTED  
AS REPORTED—Continued

Counties	Number	Reported Average Value	Reported Actual Value
Madison	832	48.20	41.066
Mahaska	1,210	50.91	61.604
Marion	970	51.72	50.168
Marshall	643	52.28	32.618
Mills	1,475	51.97	76.656
Monroe	1,777	50.39	8,918
Monona	1,634	50.58	82,652
Montrose	914	51.64	47,302
Montgomery	1,278	50.71	64,804
Muscatine	473	56.98	26,922
Muscatine	466	51.79	24,136
O'Brien	381	50.97	19,430
Oceola	1,794	49.34	88,508
Page	581	54.62	31,725
Palo Alto	582	49.34	43,432
Plymouth	693	49.45	34,268
Pocahontas	1,120	49.87	55,856
Polk	2,475	57.63	142,640
Pottawattamie	914	48.39	44,232
Poweshiek	1,142	47.57	54,328
Ringgold	887	46.83	41,536
Sac	540	53.25	28,756
Scott	1,145	49.52	56,696
Shelby	455	50.38	24,434
Sioux	794	51.04	40,528
Story	646	53.03	34,837
Tama	1,071	47.78	51,176
Taylor	637	48.15	31,637
Union	682	44.83	30,572
Van Buren	616	51.77	31,802
Wapello	895	50.20	45,020
Warren	1,083	48.48	51,048
Washington	1,115	44.17	49,254
Wayne	718	50.15	36,009
Webster	293	53.24	15,600
Winnebago	232	52.17	12,104
Winnebago	1,594	55.15	87,008
Woodbury	169	49.91	8,434
Worth	667	46.35	30,913
Wright			
Totals	76,980	\$ 50.36	\$ 3,876,416



## ASSESSMENT OF LIVE STOCK, 1929

## PART XI—CATTLE IN FEEDING

Counties	Number	Reported Average Value	Adjusted Average Value	Increase Per Cent	Decrease Per Cent	Reported Actual Value	Adjusted Average Value
Adair	2,106	\$ 39.00				\$ 82,194	\$ 82,194
Adams	785	46.94				36,850	36,850
Allamakee	54	40.22				2,172	2,172
Appanoose	433	59.31	47.45	20		25,682	20,446
Audubon	1,641	56.52	50.87	10		92,756	83,480
Benton	2,215	38.15				84,504	84,504
Black Hawk	1,240	40.50				50,221	50,221
Boone	2,363	36.45	40.09	10		86,140	94,754
Bremer	75	39.08				2,976	2,976
Buchanan	636	31.92	39.90	25		20,200	25,275
Buena Vista	3,322	51.64	46.48	10		171,536	154,282
Butler	590	56.71	51.04	10		33,436	30,139
Calhoun	1,646	34.83	40.05	15		57,328	65,267
Carroll	2,382	39.65	40.46	32		73,008	96,771
Cass	3,724	40.16				149,546	149,546
Cedar	3,543	42.27				149,768	149,768
Cerro Gordo	2,577	39.43				101,600	101,600
Cherokee	5,927	45.11				267,368	267,368
Chickasaw	103	40.00				4,130	4,130
Clarke	1,373	43.17				59,276	59,276
Clay	875	28.00	26.06	40		24,500	34,300
Clayton	97	39.59				3,840	3,840
Clinton	5,235	34.99	29.74	15		183,190	210,660
Crawford	9,253	41.23				381,466	381,466
Dallas	4,313	47.64				205,488	205,488
Davis	315	51.37				16,180	16,180
Decatur	635	72.50	43.50	40		46,040	27,624
Delaware	487	39.89				19,428	19,428
Des Moines	1,569	60.62	51.53	15		91,479	77,737
Dickinson	1,190	34.75	39.96	15		41,606	47,556
Dubuque	670	40.58				27,132	27,132
Emmet	853	39.35				33,476	33,476
Fayette	176	41.80	50.16	20		7,356	5,827
Floyd	1,315	38.80				51,144	51,144
Franklin	3,864	46.18				178,494	178,494
Fremont	2,362	48.15				113,652	113,652
Greene	1,253	42.12				52,778	52,778
Grundy	1,127	39.96				45,022	45,022
Guthrie	1,625	47.32				63,050	63,050
Hamilton	2,235	36.75	40.42	10		82,146	90,361
Hancock	1,216	39.39				47,806	47,806
Harlin	2,170	37.60	41.25	10		81,368	89,305
Harrison	4,818	44.37				213,764	213,764
Henry	879	44.22				38,868	38,868
Howard							
Humboldt							
Ida	1,547	40.01				61,892	61,892
Iowa	4,153	40.00				165,339	165,339
Jackson	2,371	52.31	47.06	10		124,036	111,622
Jasper	1,084	37.06				40,198	40,198
Jefferson	3,729	51.02	45.92	10		190,236	171,212
Johnson	561	50.91	40.73	20		28,660	23,468
Jones	1,250	45.76				57,196	57,196
Keokuk	2,315	39.47				91,268	91,268
Kossuth	1,305	44.17				57,636	57,636
Lee	2,367	49.12	44.21	10		116,259	104,622
Lincoln	818	52.16	44.34	15		42,668	36,368
Louis	1,094	49.17				43,948	43,948
Louis	1,898	40.22				76,344	76,344

## PART XI—CATTLE IN FEEDING—Continued

Counties	Number	Reported Average Value	Adjusted Average Value	Increase Per Cent	Decrease Per Cent	Reported Actual Value	Adjusted Average Value
Iowa	343	35.66	39.22	10		12,232	13,435
Lyons	1,548	38.77				60,016	60,016
Madison	1,707	49.65	44.69	10		84,756	76,280
Mahaska	1,730	33.89	38.97	15		58,636	67,420
Marion	1,466	39.02				57,208	57,208
Marshall	3,479	64.39	51.51	20		224,026	179,221
Mills	5,580	40.22				224,404	224,404
Mitchell	992	37.16				36,866	36,866
Monona							
Monroe	455	38.51				17,530	17,530
Montgomery	3,937	24.74	39.58	60		97,396	155,834
Muscatine	1,601	49.91	44.93	10		79,912	71,921
O'Brien	2,904	39.19				113,838	113,838
Osceola	2,389	38.74				92,542	92,542
Page	3,075	37.01	41.37	10		115,660	127,236
Palo Alto	2,048	48.57				89,016	89,016
Plymouth	5,906	36.75	40.42	10		217,048	238,738
Pocahontas	2,982	40.02				119,332	119,332
Polk	2,301	43.71				100,585	100,585
Pottawattamie	20,785	44.00				914,540	914,540
Poweshiek	2,342	36.23	39.85	10		84,846	93,331
Ringgold	818	40.39				33,036	33,036
Sac	4,357	48.47	43.62	10		211,176	190,058
Scott	2,209	36.14	39.75	10		79,832	87,815
Shells	2,321	46.38				103,480	103,480
Sioux	5,748	41.18				236,504	236,504
Story	2,655	36.81	40.49	10		98,830	108,702
Tama	1,859	42.70				79,380	79,380
Taylor	1,124	57.03	45.63	20		64,100	51,280
Union							
Van Buren	211	39.58				8,352	8,352
Wapello	156	40.00				6,240	6,240
Warren	1,610	44.78				72,096	72,096
Washington	1,815	40.95	44.96	10		90,068	81,601
Wayne	511	46.58				23,804	23,804
Webster	1,245	37.69	41.46	10		46,927	51,630
Winnebago	137	39.71				5,440	5,440
Winnesiek	152	52.32	47.09	10		7,952	7,157
Woodbury	5,679	31.52	39.40	25		178,996	223,745
Worth	834	42.06				35,076	35,076
Wright	1,098	46.22	41.60	10		78,476	70,628
Totals	212,227	\$ 42.20	\$ 42.44			\$ 8,956,469	\$ 9,006,854



## TAXABLE VALUATION OF PROPERTY

REVENUE DEPARTMENT OF THE STATE OF IOWA

## ASSESSMENT OF LIVE STOCK, 1929

## PART XII—HEIFERS ONE YEAR OLD, ADJUSTED AS REPORTED

Counties	Number	Reported Average Value	Reported Actual Value
Adair	3,828	17.33	66,330
Adams	2,864	16.52	47,324
Allamakee	5,216	17.74	92,568
Appanoose	2,616	24.38	63,774
Arundel	3,656	16.22	59,212
Benton	5,762	17.16	98,902
Black Hawk	5,347	16.44	87,980
Boone	3,338	16.37	54,824
Bremer	4,895	16.31	79,544
Buchanan	4,798	16.10	77,212
Buena Vista	4,987	16.00	79,790
Butler	5,002	16.33	81,692
Calhoun	2,776	16.06	44,584
Carroll	4,087	17.82	72,812
Cass	4,068	18.00	73,028
Cedar	4,075	18.30	74,556
Cerro Gordo	4,126	17.15	70,780
Cherokee	5,579	16.06	90,460
Chickasaw	4,983	16.36	81,396
Clarke	2,116	16.17	34,224
Clay	3,807	16.06	61,312
Clayton	6,808	16.21	111,792
Clinton	3,042	16.61	50,656
Crawford	4,460	17.53	78,172
Dallas	2,979	17.46	51,928
Davis	2,469	16.69	41,120
Deaatur	2,564	20.01	51,336
Delaware	5,100	16.06	81,960
Des Moines	2,135	17.76	37,812
Dickinson	2,106	16.16	35,472
Dubuque	5,615	16.21	91,044
Emmet	2,571	16.15	41,512
Fayette	7,256	12.46	90,444
Floyd	3,947	16.13	65,468
Franklin	4,458	16.36	72,972
Fremont	2,315	20.02	46,340
Greene	3,122	16.07	50,160
Grundy	4,411	16.12	71,096
Guthrie	3,747	16.58	62,128
Hamilton	3,164	12.12	38,540
Hancock	4,007	16.05	64,212
Hardin	4,087	16.28	66,574
Harrison	3,197	17.18	54,908
Henry	2,574	16.51	42,732
Howard	4,188	16.42	68,836
Humboldt	2,484	16.06	39,932
Ida	2,680	16.00	42,880
Iowa	4,071	16.50	67,260
Jackson	4,795	16.67	79,580
Jasper	4,848	21.10	102,508
Jefferson	2,359	16.12	38,108
Johnson	3,794	24.27	92,052
Jones	5,528	16.56	91,568
Keokuk	3,282	18.36	60,280
Kossuth	5,912	16.15	95,472
Lee	2,675	16.23	43,174
Linn	5,088	17.12	86,592
Louis	1,619	17.78	28,754
Lucas	2,178	16.58	36,540
Lyon	3,710	16.06	60,324
Madison	3,217	16.30	52,448

## EQUALIZED TAXABLE VALUES

PART XII—HEIFERS ONE YEAR OLD, ADJUSTED AS REPORTED  
—Continued

Counties	Number	Reported Average Value	Reported Actual Value
Marion	3,331	16.02	53,356
Marshall	3,602	16.82	60,564
Mills	4,219	20.77	87,616
Mitchell	1,921	21.55	41,400
Monona	4,707	16.36	77,020
Monroe	3,418	16.06	54,884
Montgomery	1,973	17.41	34,344
Muscatine	2,297	16.06	36,868
Nemaha	2,711	18.30	49,344
O'Brien	4,083	16.17	66,180
Oceola	2,074	16.25	33,712
Page	3,109	16.48	51,232
Palo Alto	3,050	16.10	49,092
Plymouth	5,778	16.24	96,820
Pocahontas	2,980	16.09	47,944
Polk	3,844	17.67	67,528
Pottawattamie	5,349	20.60	106,980
Poweshiek	3,763	16.22	61,041
Ringgold	2,960	16.30	48,144
Sac	3,329	16.13	53,676
Scott	3,902	17.34	67,672
Shelby	4,050	16.10	65,216
Sioux	4,985	16.14	80,440
Story	3,216	16.62	53,456
Tama	5,655	17.00	96,747
Taylor	2,847	17.17	49,576
Union	2,923	19.46	56,888
Van Buren	2,458	20.17	49,576
Wapello	2,131	16.00	34,000
Warren	3,646	22.50	82,044
Washington	2,897	20.59	59,652
Wayne	2,696	20.23	53,945
Webster	3,441	16.28	56,028
Winnebago	3,165	16.40	51,900
Winneshek	7,004	16.17	113,220
Woodbury	5,199	16.23	84,368
Worth	3,551	16.23	57,630
Wright	3,509	16.14	56,634
Totals	369,223	\$ 17.12	\$ 6,322,614



## ASSESSMENT OF LIVE STOCK, 1929

## PART XIII—HEIFERS TWO YEARS OLD, ADJUSTED AS REPORTED

Counties	Number	Reported Average Value	Reported Actual Value
Adair.....	2,534	\$ 25.18	\$ 65,512
Adams.....	2,160	24.35	52,600
Allamakee.....	3,358	25.44	85,421
Appanoose.....	1,582	21.40	49,668
Audubon.....	2,019	24.32	49,092
Benton.....	3,231	25.48	83,316
Black Hawk.....	3,828	24.40	93,406
Boone.....	1,038	21.15	46,898
Bremer.....	4,229	21.47	107,480
Buchanan.....	3,441	22.30	80,166
Buena Vista.....	2,229	24.10	53,714
Butler.....	3,308	24.13	79,834
Calhoun.....	1,594	24.02	38,380
Carroll.....	2,480	23.48	58,358
Cass.....	2,078	24.26	50,418
Cedar.....	2,368	26.03	60,404
Cerro Gordo.....	2,903	24.16	70,114
Cherokee.....	1,963	24.01	46,928
Chickasaw.....	3,518	24.05	84,612
Clarke.....	1,404	23.93	33,546
Clay.....	2,273	24.01	54,586
Clayton.....	5,274	24.40	128,704
Clinton.....	2,186	23.90	63,164
Crawford.....	2,631	25.83	67,626
Dallas.....	1,787	26.69	46,634
Davis.....	1,872	24.60	46,944
Decatur.....	1,691	24.83	41,988
Delaware.....	4,111	24.04	98,830
Des Moines.....	1,257	25.71	32,330
Dickinson.....	1,239	24.07	29,830
Dubuque.....	4,255	24.50	104,364
Emmet.....	1,529	24.05	36,728
Fayette.....	5,683	26.51	116,368
Floyd.....	2,392	24.12	57,726
Franklin.....	2,702	25.53	68,978
Fremont.....	1,172	27.84	32,628
Greene.....	1,815	24.09	43,718
Grundy.....	2,619	23.95	62,724
Guthrie.....	2,176	24.35	52,996
Hamilton.....	1,881	20.22	38,084
Hancock.....	2,457	22.09	54,394
Hardin.....	2,548	24.81	63,336
Harrison.....	2,040	24.69	50,372
Henry.....	1,693	24.46	41,416
Howard.....	3,090	24.40	75,368
Humboldt.....	1,630	24.04	39,192
Ia.....	1,340	24.00	32,160
Iowa.....	2,681	24.16	64,780
Jackson.....	3,479	23.44	81,060
Jasper.....	2,066	23.69	75,464
Jefferson.....	1,362	24.98	34,016
Johnson.....	2,405	20.97	74,479
Jones.....	3,697	24.27	89,744
Keokuk.....	2,215	25.76	57,064
Kossuth.....	3,692	24.06	88,832
Lee.....	1,488	37.23	55,391
Linn.....	3,408	24.39	82,696
Louis.....	1,048	25.76	26,996
Lucas.....	1,505	25.79	37,172
Lyon.....	2,253	23.79	53,604

PART XIII—HEIFERS TWO YEARS OLD, ADJUSTED AS REPORTED  
—Continued

Counties	Number	Reported Average Value	Reported Actual Value
Madison.....	1,930	24.27	46,598
Mahaska.....	2,124	24.01	51,000
Marion.....	1,786	25.10	44,824
Marshall.....	2,687	28.50	76,369
Mills.....	1,242	30.39	37,740
Mitchell.....	3,066	24.39	74,334
Monona.....	1,839	24.09	44,296
Monroe.....	1,114	24.45	27,233
Montgomery.....	1,404	23.06	33,636
Muscatine.....	1,880	26.88	50,332
O'Brien.....	2,400	24.04	57,704
Oceola.....	1,382	24.86	34,332
Page.....	1,965	24.71	48,564
Palo Alto.....	1,922	24.83	49,465
Plymouth.....	1,040	24.88	25,004
Pocahontas.....	1,800	24.16	43,488
Polk.....	2,371	25.29	59,966
Pottawattamie.....	3,147	28.00	88,116
Poweshiek.....	2,619	24.63	64,500
Ringgold.....	2,091	24.17	50,547
Roe.....	1,969	24.26	47,764
Scott.....	2,645	24.70	65,274
Shelby.....	2,555	23.70	60,548
Sioux.....	2,279	24.34	79,824
Story.....	1,792	24.66	44,184
Tama.....	3,461	24.58	85,086
Taylor.....	1,953	25.58	49,864
Union.....	2,175	31.47	68,458
Van Buren.....	1,627	27.92	45,432
Wapello.....	1,557	24.00	37,368
Warren.....	2,245	31.14	69,824
Washington.....	1,809	27.97	50,508
Wayne.....	1,896	25.41	45,885
Webster.....	2,136	23.77	50,780
Winnebago.....	2,201	24.07	52,980
Winneshiek.....	5,169	24.19	125,060
Woodbury.....	2,933	24.04	70,496
Worth.....	2,362	24.23	57,230
Wright.....	2,170	24.31	52,744
Totals.....	237,901	\$ 24.00	\$ 5,924,590



## ASSESSMENT OF LIVE STOCK, 1929

## PART XIV—COWS

Counties	Number	Reported Average Value	Adjusted Average Value	In- crease Per Cent	De- crease Per Cent	Reported Actual Value	Adjusted Actual Value
Adair	14,667	\$ 34.38				\$ 504,212	\$ 504,212
Adams	11,045	32.38				357,618	357,618
Allamakee	17,628	33.70				593,980	593,980
Appanoose	9,901	29.73				295,395	295,395
Audubon	12,945	32.05				414,874	414,874
Benton	19,540	34.14				667,186	667,186
Black Hawk	17,743	32.58				578,090	578,090
Boone	12,173	32.29				393,066	393,066
Bremer	19,923	32.80				655,332	655,332
Buchanan	13,777	36.53				503,308	503,308
Buena Vista	12,401	36.17				454,632	454,632
Butler	17,563	40.24	38.23		5	706,668	671,330
Calhoun	10,349	32.00				331,126	331,126
Carroll	14,579	33.47				487,900	487,900
Cass	13,175	33.16				436,840	436,840
Cedar	16,337	35.56				580,986	580,986
Cerro Gordo	14,898	38.26				567,384	567,384
Cherokee	11,783	32.08				378,012	378,012
Chickasaw	16,401	32.09				526,356	526,356
Clarke	8,714	32.43				283,570	283,570
Clay	11,683	31.94				373,307	373,307
Clayton	26,580	32.46				862,725	862,725
Clinton	17,639	35.75				630,618	630,618
Crawford	18,604	34.69				648,424	648,424
Dallas	11,232	40.38				453,528	453,528
Davis	9,372	32.81				304,300	304,300
Decatur	10,842	32.04				347,344	347,344
Delaware	18,961	32.10				608,710	608,710
Des Moines	8,776	40.11				353,961	353,961
Dickinson	8,988	32.38				270,762	270,762
Dubuque	20,364	32.14				651,300	651,300
Emmet	8,923	31.96				283,212	283,212
Fayette	24,782	32.54				806,372	806,372
Floyd	12,121	33.83				410,020	410,020
Franklin	15,684	37.37				586,000	586,000
Fremont	7,301	41.26				301,220	301,220
Greene	11,236	32.12				360,566	360,566
Grundy	15,049	32.08				485,748	485,748
Guthrie	14,510	30.52				442,830	442,830
Hamilton	11,927	32.11				383,953	383,953
Hancock	14,385	31.93				459,288	459,288
Hardin	14,347	32.08				437,088	437,088
Harrison	13,137	34.45				453,521	453,521
Henry	9,099	34.07				308,630	308,630
Howard	15,333	33.18				508,704	508,704
Humboldt	9,518	32.11				305,608	305,608
Iowa	15,902	32.00				516,286	516,286
Jackson	17,966	32.84				523,177	523,177
Jasper	16,630	40.08				580,898	580,898
Jefferson	8,220	32.30				266,154	266,154
Johnson	16,503	38.71				638,883	638,883
Jones	17,574	32.67				574,224	574,224
Keokuk	12,389	34.60				428,648	428,648
Kossuth	21,270	32.05				681,646	681,646
Lee	10,359	46.27				475,357	475,357
Linn	19,734	34.22				673,258	673,258
Louis	6,907	35.45				234,220	234,220
Lucas	8,574	32.16				275,716	275,716
Lyon	13,125	32.34				423,178	423,178
Madison	12,143	32.61				395,998	395,998

## PART XIV—COWS—Continued

Counties	Number	Reported Average Value	Adjusted Average Value	In- crease Per Cent	De- crease Per Cent	Reported Actual Value	Adjusted Actual Value
Mahaska	13,528	32.34				436,172	436,172
Marion	12,949	33.25				430,734	430,734
Marshall	15,068	37.83				569,948	569,948
Mills	7,594	45.94				348,844	348,844
Mitchell	13,856	32.13				445,153	445,153
Monona	11,538	32.06				369,904	369,904
Monroe	8,131	31.92				259,580	259,580
Montgomery	8,955	32.00				285,892	285,892
Muscatine	10,589	38.26				405,124	405,124
O'Brien	13,741	32.23				442,820	442,820
Oceola	9,049	32.30				292,398	292,398
Page	11,874	32.59				384,640	384,640
Palo Alto	11,371	32.57				367,125	367,125
Plymouth	22,267	32.20				717,080	717,080
Pocahontas	10,366	32.33				335,116	335,116
Polk	12,462	37.42				466,380	466,380
Pottawattamie	19,242	40.00				769,680	769,680
Potosi	14,397	32.04				461,313	461,313
Ringgold	12,492	32.29				403,340	403,340
Sac	13,552	32.04				434,308	434,308
Scott	16,108	35.56				573,655	573,655
Shelby	17,091	32.01				547,040	547,040
Sioux	20,745	32.11				666,062	666,062
Story	12,136	32.62				395,884	395,884
Tama	19,552	32.71				639,518	639,518
Taylor	11,800	33.41				394,220	394,220
Union	11,277	42.07				474,462	474,462
Van Buren	8,531	31.59				272,896	272,896
Wapello	8,895	32.00				284,640	284,640
Warren	13,502	38.42				518,800	518,800
Washington	11,919	32.09				382,526	382,526
Wayne	10,834	37.95				411,194	411,194
Webster	13,260	33.00				437,624	437,624
Winnebago	12,782	32.17				411,128	411,128
Winnebush	24,933	32.05				799,174	799,174
Woodbury	15,336	36.08				553,296	553,296
Worth	13,608	32.07				436,392	436,392
Wright	12,296	32.02				393,715	393,715
Totals	1,359,787	\$ 34.02	\$ 33.99			\$46,258,836	\$ 46,223,502



## TAXABLE VALUATION OF PROPERTY

## ASSESSMENT OF LIVE STOCK, 1929

## PART XV—STEERS ONE YEAR OLD, ADJUSTED AS REPORTED

Counties	Number	Average Value Reported	Actual Value Reported
Adair.....	3,228	19.69	63.56
Adams.....	2,227	19.27	43.59
Allen.....	3,205	19.96	64.59
Appanoose.....	1,664	28.65	47.67
Audubon.....	3,105	20.12	61.03
Benton.....	4,823	19.11	92.17
Black Hawk.....	2,700	18.55	50.07
Boone.....	2,107	19.69	41.29
Bremer.....	2,771	19.26	54.29
Buchanan.....	2,129	20.76	45.63
Buena Vista.....	3,611	20.42	73.74
Butler.....	1,829	20.37	37.24
Calhoun.....	1,496	20.00	29.95
Carroll.....	4,310	16.55	71.33
Cass.....	4,489	21.03	94.39
Cedar.....	3,479	21.15	72.68
Cerro Gordo.....	2,525	20.13	50.83
Cherokee.....	6,022	20.50	123.41
Chickasaw.....	1,686	20.21	24.00
Clarke.....	1,984	19.71	39.70
Clay.....	4,927	18.34	90.07
Clayton.....	2,180	17.13	37.55
Clinton.....	5,060	24.13	122.10
Crawford.....	5,909	20.22	119.46
Dallas.....	4,115	25.19	108.00
Davis.....	1,535	20.37	31.40
Decatur.....	1,429	20.38	30.45
Delaware.....	1,216	20.11	24.45
Des Moines.....	2,344	22.16	54.29
Dickinson.....	1,525	19.18	29.11
Dubuque.....	2,639	19.02	50.19
Emmet.....	1,616	20.27	32.77
Fayette.....	2,346	16.73	39.54
Floyd.....	2,925	19.51	66.86
Franklin.....	3,290	19.90	66.86
Fremont.....	3,486	24.86	86.60
Greene.....	2,172	20.43	44.57
Grundy.....	3,940	18.39	72.46
Guthrie.....	2,758	18.62	51.46
Hamilton.....	3,591	16.02	37.60
Hancock.....	2,532	19.08	51.46
Hardin.....	2,466	19.21	49.35
Harrison.....	2,405	21.39	51.23
Henry.....	2,863	22.95	65.77
Howard.....	2,002	20.00	40.05
Humboldt.....	2,041	20.22	41.30
Ia.....	3,365	20.00	67.70
Iowa.....	3,737	22.12	82.66
Jackson.....	4,078	18.73	76.35
Jasper.....	6,012	24.56	147.86
Jefferson.....	2,609	20.01	54.00
Johnson.....	2,568	28.61	73.47
Jones.....	3,911	21.67	84.76
Keokuk.....	1,976	20.92	41.23
Kossuth.....	2,907	20.28	57.57
Lee.....	1,396	24.20	70.73
Linn.....	3,126	22.62	66.45
Lowa.....	1,409	25.76	28.49
Lucas.....	2,699	20.22	48.99
Lyon.....	2,699	18.15	72.10
Madison.....	3,898	18.43	72.10

PART XV—STEERS ONE YEAR OLD, ADJUSTED AS REPORTED  
—Continued

—Continued

Counties	Number	Reported Average Value	Reported Actual Value
Mahaska.....	2,070	18.30	37,878
Marion.....	3,138	18.50	58,086
Marshall.....	2,886	24.60	71,490
Mills.....	2,138	25.94	62,180
Mitchell.....	3,832	19.19	73,553
Monroe.....	8,463	20.04	169,640
Moore.....	1,569	20.39	31,984
Murphy.....	2,781	19.74	54,884
Muskegon.....	1,569	25.18	39,516
Nemadji.....	3,120	18.60	58,028
Oberlin.....	1,182	20.49	24,216
Ogemaw.....	4,078	20.47	83,462
Oshtemo.....	1,949	20.06	39,100
Pale Alto.....	4,564	20.11	91,780
Plymouth.....	1,889	20.02	37,824
Pocahontas.....	1,961	20.03	39,272
Polk.....	9,585	24.00	230,040
Pottawatomie.....	3,089	20.56	63,523
Poweshiek.....	1,901	18.34	34,862
Ringgold.....	3,742	20.12	75,288
Sac.....	1,422	18.82	26,760
Scott.....	2,984	20.06	59,832
Shelby.....	3,192	20.35	64,952
Sioux.....	2,790	20.08	56,066
Story.....	4,948	19.81	98,004
Tama.....	1,913	22.05	42,176
Taylor.....	2,508	27.33	68,552
Union.....	1,137	24.14	27,448
Van Buren.....	744	18.00	13,392
Wapello.....	2,411	26.05	62,816
Warren.....	4,473	20.51	91,736
Washington.....	1,506	26.61	59,121
Wayne.....	2,798	19.53	55,118
Weber.....	1,122	19.08	21,408
Winnebago.....	3,062	18.50	56,638
Winnebuck.....	7,283	20.14	146,600
Woodbury.....	1,954	18.52	36,182
Worth.....	2,977	19.98	59,483
Wright.....			
Totals.....	290,294	\$ 20.82	\$ 6,043,977



## ASSESSMENT OF LIVE STOCK, 1929

## PART XVI—STEERS TWO YEARS OLD, ADJUSTED AS REPORTED

Counties	Number	Reported Average Value	Reported Actual Value
Adair	342	30.44	10,412
Adams	333	29.90	9,864
Adams	546	27.85	15,235
Appanoose	835	41.85	24,470
Audubon	78	31.85	2,484
Benton	959	26.00	25,506
Black Hawk	472	27.67	13,061
Boone	188	28.04	5,272
Brenner	88	19.95	1,726
Buchanan	717	27.78	19,864
Buena Vista	381	32.00	12,320
Butler	417	28.12	11,728
Calhoun	210	28.11	5,964
Carroll	388	25.76	9,958
Cass	249	30.33	7,521
Cedar	970	28.30	27,448
Cerro Gordo	456	29.70	13,548
Cherokee	980	33.21	27,668
Chickasaw	544	28.01	15,280
Clarke	815	29.25	23,836
Clay	1,266	27.76	35,140
Clayton	691	26.50	18,308
Clinton	1,154	29.88	34,464
Crawford	259	30.27	7,848
Dallas	367	41.98	15,288
Davis	559	28.70	16,228
Decatur	651	32.88	21,468
Delaware	250	28.00	7,000
Des Moines	164	42.05	6,896
Dickinson	202	29.82	6,054
Dubuque	1,304	27.09	36,500
Emmet	302	28.16	8,504
Fayette	881	26.13	23,496
Floyd	682	28.28	19,288
Franklin	606	31.99	19,282
Fremont	290	30.62	8,572
Greene	348	30.32	10,322
Grundy	792	30.02	23,772
Guthrie	360	28.62	10,304
Hamilton	882	24.04	21,204
Hancock	536	30.67	16,112
Hardin	313	28.00	8,764
Harrison	227	29.00	6,596
Henry	184	28.57	5,256
Howard	728	28.84	20,996
Humboldt	284	27.10	7,696
Ida	230	28.00	6,440
Iowa	773	31.98	24,778
Jackson	1,492	28.54	42,588
Jasper	1,335	32.94	43,980
Jefferson	199	32.17	6,408
Johnson	288	37.68	10,832
Jones	1,098	27.37	30,000
Keokuk	491	30.15	14,804
Kossuth	882	27.92	24,424
Lee	374	48.05	17,872
Linn	762	28.59	21,720
Louis	337	35.03	12,000
Lucas	414	29.43	12,000
Lyon	257	26.90	6,888
Madison	881	27.67	24,000

PART XVI—STEERS TWO YEARS OLD, ADJUSTED AS REPORTED  
—Continued

Counties	Number	Reported Average Value	Reported Actual Value
Mahaska	209	26.85	5,494
Marion	345	27.55	9,506
Marion	575	33.69	19,374
Marshall	110	40.51	4,456
Mills	878	28.01	24,506
Mitchell	2,657	24.02	63,832
Monona	678	26.16	17,786
Monroe	762	28.90	22,080
Montgomery	389	29.44	11,452
Muscatine	404	29.35	11,858
O'Brien	153	28.13	4,304
Oscola	279	27.57	7,692
Pack	302	30.17	9,110
Palo Alto	318	27.30	8,680
Plymouth	237	28.34	6,716
Pocahontas	536	31.15	10,145
Polk	1,166	32.00	37,312
Pottawattamie	549	28.65	15,728
Poweshiek	404	27.35	11,050
Ringgold	266	27.17	7,228
Sac	245	25.97	6,363
Scott	237	28.08	6,644
Shelby	204	30.04	6,128
Sioux	488	28.32	13,820
Story	708	29.77	21,060
Tama	460	35.35	16,360
Taylor	1,165	39.85	46,426
Union	322	35.70	12,480
Van Buren	363	27.00	9,800
Wapello	654	38.41	25,120
Warren	826	29.51	24,372
Washington	573	30.84	17,671
Wayne	228	27.49	6,366
Webster	245	27.54	6,664
Winnebago	507	29.05	14,728
Winnesiek	1,285	27.52	35,360
Woodbury	704	27.49	19,355
Worth	439	27.80	12,304
Wright			
Totals	54,708	\$ 29.65	\$ 1,621,679



## ASSESSMENT OF LIVE STOCK, 1929

## PART XVII—STEERS THREE YEARS OLD AND OVER, ADJUSTED AS REPORTED

Counties	Number	Reported Average Value	Reported Actual Value
Adair.....	54	\$ 39.78	\$ 2,148
Adams.....			
Allamakee.....	5	40.00	200
Appanoose.....	38	39.66	1,507
Audubon.....			
Benton.....	19	34.32	652
Black Hawk.....	5	39.60	198
Boone.....			
Bremer.....	2	48.00	96
Buchanan.....	17	40.70	692
Buena Vista.....	1	40.00	40
Butler.....	27	37.04	1,000
Calhoun.....	2	38.00	76
Carroll.....			
Cass.....			
Cedar.....	54	44.00	2,376
Cerro Gordo.....	12	35.67	428
Cherokee.....	6	44.00	264
Chickasaw.....	16	40.00	640
Clarke.....			
Clay.....	2	40.00	80
Clayton.....	39	25.21	983
Clinton.....	22	11.82	260
Crawford.....	3	30.67	92
Dallas.....	8	41.00	328
Davis.....	4	50.00	200
Decatur.....	24	31.84	764
Delaware.....	13	40.00	520
Des Moines.....	9	42.66	384
Dickinson.....	1	52.00	52
Dubuque.....	16	43.25	692
Emmet.....	6	40.00	240
Fayette.....	70	40.00	2,800
Floyd.....	2	34.00	68
Franklin.....			
Fremont.....			
Greene.....	2	48.00	96
Grundy.....	1	40.00	40
Guthrie.....			
Hamilton.....	2	32.00	64
Hancock.....	2	48.00	96
Hardin.....	3	36.00	108
Harrison.....	2	42.00	84
Henry.....	5	30.40	152
Howard.....	14	41.14	576
Humboldt.....	1	44.00	44
Ida.....	3	40.00	120
Iowa.....	4	39.00	156
Jackson.....	44	33.82	1,488
Jasper.....	33	34.18	1,128
Jefferson.....			
Johnson.....	41	33.63	1,381
Jones.....	17	40.26	684
Keokuk.....	17	38.94	662
Kossuth.....	18	36.67	660
Lee.....	5	40.00	200
Linn.....			
Louisa.....			
Lucas.....	1	40.00	40
Lyon.....	10	22.90	229

## PART XVII—STEERS THREE YEARS OLD AND OVER, ADJUSTED AS REPORTED—Continued

Counties	Number	Reported Average Value	Reported Actual Value
Madison.....	1	32.00	32
Mahaska.....			
Marion.....	2	36.00	72
Marshall.....			
Mills.....	19	37.68	716
Mitchell.....	223	28.05	6,256
Monona.....	57	22.95	1,308
Monroe.....			
Montgomery.....	3	46.67	140
Muscatine.....	14	45.14	632
O'Brien.....	6	41.67	250
Osceola.....	2	38.00	76
Pago.....	20	40.25	805
Palo Alto.....	2	40.00	80
Plymouth.....	9	36.44	328
Pocahontas.....	86	27.62	2,375
Polk.....	30	48.00	1,440
Pottawattamie.....	135	37.72	5,092
Poweshiek.....	24	36.25	870
Ringgold.....	1	40.00	40
Saunders.....	7	43.71	306
Scott.....	18	41.34	744
Shelby.....	2	52.00	104
Sioux.....	23	37.57	864
Story.....			
Tama.....			
Taylor.....	12	36.67	440
Union.....	3	48.00	144
Van Buren.....	2	20.00	40
Wapello.....	7	45.72	320
Warren.....	4	32.00	128
Washington.....	26	49.08	1,276
Wayne.....	3	50.67	152
Webster.....	28	40.14	1,124
Winnebago.....	31	18.58	576
Winneshiek.....			
Woodbury.....			
Worth.....	16	36.13	578
Wright.....	340	35.97	12,231
Totals.....	1,878	\$ 35.00	\$ 65,903



## ASSESSMENT OF LIVE STOCK, 1929

## PART XVIII—BULLS, ADJUSTED AS REPORTED

Counties	Number	Reported Average Value	Reported Actual Value
Adair.....	870	43.87	38.14
Adams.....	594	53.33	31,678
Allamakee.....	950	44.02	42,309
Appanoose.....	467	48.78	22,781
Audubon.....	821	56.57	46,444
Benton.....	1,165	42.19	49,132
Black Hawk.....	1,084	52.94	57,380
Boone.....	684	40.71	27,584
Bremert.....	1,268	40.87	51,568
Buchanan.....	992	46.12	45,701
Buena Vista.....	945	50.25	47,488
Butler.....	1,140	32.89	37,686
Calhoun.....	668	48.82	32,611
Carroll.....	986	37.21	36,091
Cass.....	852	40.16	34,213
Cedar.....	962	54.20	52,128
Cerro Gordo.....	977	45.13	44,006
Cherokee.....	773	46.22	35,738
Chickasaw.....	1,096	48.57	51,771
Clarke.....	414	48.39	29,021
Clay.....	772	43.25	33,386
Clayton.....	1,666	47.72	79,501
Clinton.....	1,014	45.87	46,509
Crawford.....	1,204	48.58	56,666
Dallas.....	719	44.83	32,254
Davis.....	368	43.96	15,171
Decatur.....	471	34.17	16,006
Delaware.....	1,108	40.64	45,028
Des Moines.....	422	43.37	18,548
Dekinson.....	468	53.14	24,898
Dubuque.....	1,126	43.36	45,838
Emmet.....	581	44.98	26,136
Fayette.....	1,433	33.12	48,159
Floyd.....	830	36.34	29,739
Franklin.....	970	48.11	46,670
Fremont.....	400	46.66	18,864
Greene.....	637	48.39	21,799
Grundy.....	927	41.39	38,988
Guthrie.....	854	41.85	35,790
Hamilton.....	818	35.87	29,341
Hancock.....	908	47.67	43,041
Hardin.....	908	57.89	52,560
Harrison.....	721	44.38	21,994
Henry.....	424	41.34	17,866
Howard.....	945	37.35	33,292
Humboldt.....	610	50.07	30,540
Ida.....	614	56.00	34,284
Iowa.....	820	51.12	41,915
Jackson.....	967	46.35	46,778
Jasper.....	878	46.44	16,431
Jefferson.....	394	41.68	28,561
Johnson.....	840	45.95	49,998
Jones.....	966	45.95	49,998
Keokuk.....	641	40.16	25,719
Kossuth.....	1,405	51.73	72,887
Lee.....	448	47.21	27,519
Linn.....	1,024	36.93	16,380
Louis.....	330	49.64	15,729
Lucas.....	428	43.74	18,771
Lyon.....	944	45.44	41,771
Madison.....	618	41.19	25,698

## PART XVIII—BULLS, ADJUSTED AS REPORTED—Continued

Counties	Number	Reported Average Value	Reported Actual Value
Madison.....	618	40.42	24,980
Manitowish.....	544	45.56	24,786
Marion.....	878	57.74	50,698
Marshall.....	409	54.65	22,392
Miller.....	875	36.96	31,813
Monona.....	651	42.34	27,560
Monroe.....	322	37.88	12,234
Montgomery.....	497	40.38	20,068
Muscatine.....	635	55.73	35,388
Muskegon.....	906	61.07	56,332
O'Brien.....	619	58.53	36,230
Oceola.....	797	36.70	29,248
Page.....	702	47.68	33,399
Palo Alto.....	1,310	57.16	74,880
Plymouth.....	710	36.37	25,830
Pocahontas.....	647	40.41	26,148
Polk.....	1,137	48.00	54,576
Pottawattamie.....	816	62.73	51,190
Poweshiek.....	625	50.47	31,541
Ringgold.....	848	40.02	33,036
Sac.....	1,029	47.17	48,539
Scott.....	991	59.88	59,334
Shelby.....	1,370	51.27	70,242
Sioux.....	685	47.49	32,532
Story.....	1,212	61.47	74,500
Tama.....	652	43.95	28,652
Taylor.....	610	44.14	26,929
Van Buren.....	363	44.23	16,002
Wapello.....	437	34.81	15,212
Warren.....	684	44.21	30,740
Washington.....	563	37.16	20,922
Wayne.....	521	41.25	21,436
Webster.....	866	44.27	38,534
Winnebago.....	842	40.32	35,962
Winnebush.....	1,582	48.53	76,772
Woodbury.....	923	45.47	41,008
Worth.....	910	37.23	33,876
Wright.....	805	43.10	34,690
Totals.....	79,917	\$ 46.21	\$ 3,698,348



## ASSESSMENT OF LIVE STOCK, 1929

## PART XIX—CATTLE OF ALL AGES, ADJUSTED AS REPORTED

Counties	Number	Reported Average Value	Adjusted Average Value	Reported Actual Value	Adjusted Actual Value
Adair.....	27,629	\$ 30.07	\$ 30.07	\$ 830,772	\$ 830,772
Adams.....	29,063	28.97	28.97	579,646	579,646
Allamakee.....	30,965	28.96	28.96	895,901	895,901
Appanoose.....	17,536	26.44	26.14	633,951	633,951
Audubon.....	34,265	29.98	29.60	727,434	715,156
Benton.....	37,714	29.18	29.18	1,100,388	1,100,388
Black Hawk.....	32,419	28.70	28.70	900,292	900,292
Boone.....	22,791	28.74	29.12	655,036	663,650
Bremer.....	30,751	29.28	29.28	900,292	900,292
Buchanan.....	26,375	29.84	30.03	792,993	798,063
Buena Vista.....	27,877	32.54	31.93	907,160	890,000
Butler.....	29,876	33.11	31.81	980,102	959,423
Calhoun.....	18,741	28.81	29.26	539,844	548,443
Carroll.....	29,218	27.73	28.53	810,112	834,475
Cass.....	28,625	29.55	29.55	845,995	845,995
Cedar.....	31,688	32.23	32.23	1,021,258	1,021,258
Cerro Gordo.....	28,404	32.35	32.35	918,796	918,796
Cherokee.....	31,024	30.36	30.36	941,858	941,858
Chickasaw.....	28,307	28.16	28.16	796,108	796,108
Clarke.....	16,830	29.29	29.29	492,638	492,638
Clay.....	25,605	29.36	29.64	672,417	682,317
Clayton.....	43,425	28.63	28.63	1,243,392	1,243,392
Clinton.....	33,322	33.85	33.63	1,161,285	1,188,764
Crawford.....	42,413	32.11	32.11	1,361,910	1,361,910
Dallas.....	25,020	35.63	35.63	909,278	909,278
Davis.....	16,402	28.72	28.72	471,140	471,140
Decatur.....	18,358	30.25	29.25	555,396	536,396
Delaware.....	31,306	28.33	28.33	886,842	886,842
Des Moines.....	16,617	35.72	34.90	595,619	579,867
Dickinson.....	15,217	28.78	29.19	437,912	444,567
Dubuque.....	33,889	28.14	28.14	1,009,872	1,009,872
Emmett.....	16,383	28.36	28.36	464,600	464,600
Fayette.....	42,647	36.59	36.62	1,133,924	1,135,295
Floyd.....	24,204	28.50	28.50	689,965	689,965
Franklin.....	31,644	32.93	32.93	1,041,368	1,041,368
Fremont.....	17,216	35.18	35.18	605,736	605,736
Greene.....	29,506	28.84	28.84	894,064	894,064
Grundy.....	28,866	27.58	27.58	796,250	796,250
Guthrie.....	25,920	27.70	27.70	718,374	718,374
Hamilton.....	24,500	26.52	26.52	649,618	657,833
Hancock.....	26,048	28.26	28.26	736,031	736,031
Hardin.....	26,692	29.14	29.45	777,906	786,043
Harrison.....	26,547	32.45	32.45	861,451	861,451
Henry.....	17,691	29.43	29.43	529,668	529,668
Howard.....	26,326	28.50	28.50	749,732	749,732
Humboldt.....	15,115	29.05	29.05	536,184	536,184
Ia.....	22,349	29.88	29.88	664,892	664,892
Iowa.....	30,359	30.55	30.15	927,595	915,191
Jackson.....	33,924	28.17	28.17	955,475	955,475
Jasper.....	36,021	35.15	34.62	1,266,068	1,247,044
Jefferson.....	15,794	28.05	27.69	443,004	437,292
Johnson.....	27,659	35.64	35.64	860,926	860,926
Jones.....	35,130	28.54	28.54	1,013,902	1,013,902
Keokuk.....	22,316	30.74	30.74	685,976	685,976
Kossuth.....	38,453	29.62	29.32	1,139,127	1,127,593
Lee.....	17,538	41.82	41.46	733,457	727,067
Linn.....	34,186	29.81	29.81	1,015,298	1,015,298
Louisia.....	13,641	32.25	32.25	440,280	440,280
Lucas.....	14,853	28.41	28.49	421,908	425,121
Lyon.....	24,546	29.10	29.10	714,212	714,212
Madison.....	24,453	28.74	28.39	702,786	694,300

PART XIX—CATTLE OF ALL AGES, ADJUSTED AS REPORTED  
—Continued—

Counties	Number	Reported Average Value	Adjusted Average Value	Reported Actual Value	Adjusted Actual Value
Marion.....	23,232	28.70	28.70	666,650	666,650
Marshall.....	29,603	28.90	28.40	1,009,716	1,064,911
Mills.....	28,215	27.08	27.08	763,951	763,951
Mitchell.....	28,789	25.58	25.58	736,372	736,372
Monona.....	14,300	28.11	28.11	401,939	401,939
Monroe.....	30,613	26.72	29.55	550,764	609,202
Montgomery.....	19,377	34.65	34.24	671,408	663,417
Muscatine.....	27,582	29.24	29.24	806,382	806,382
O'Brien.....	16,854	30.73	30.73	517,904	517,904
Osceola.....	25,179	29.62	29.62	739,604	739,604
Page.....	21,329	29.87	29.87	637,112	637,112
Palo Alto.....	44,185	29.45	29.94	1,301,372	1,323,077
Plymouth.....	20,973	29.40	29.40	616,568	616,568
Pocahontas.....	23,908	32.19	32.19	772,391	772,391
Polk.....	60,441	36.44	36.44	2,202,684	2,202,684
Pottawattamie.....	27,710	29.13	29.44	807,233	815,718
Poweshiek.....	21,315	28.78	28.78	613,390	613,390
Ringgold.....	28,064	30.76	30.01	863,316	842,196
Sac.....	27,569	31.47	31.76	867,412	875,395
Scott.....	30,107	29.95	29.95	901,828	901,828
Shelby.....	39,520	30.47	30.47	1,204,256	1,204,256
Sioux.....	23,824	29.20	29.61	695,616	706,496
Story.....	37,395	29.25	29.25	1,092,715	1,092,715
Tama.....	20,755	31.05	30.43	644,340	631,520
Taylor.....	20,670	35.90	35.90	742,151	742,151
Union.....	14,652	29.51	29.51	432,380	432,380
Van Buren.....	14,285	28.06	28.06	400,788	400,788
Wapello.....	24,756	24.79	24.79	661,300	661,300
Warren.....	24,306	29.65	29.27	730,602	711,335
Washington.....	18,933	33.19	33.19	628,386	628,386
Wayne.....	22,977	29.21	29.42	671,227	675,920
Webster.....	20,519	28.49	28.49	584,616	584,616
Winnebago.....	42,440	28.14	28.12	1,194,150	1,193,355
Winnesaukee.....	38,638	28.76	30.38	1,111,144	1,155,806
Woodbury.....	23,969	28.25	28.25	676,309	676,309
Worth.....	24,234	28.89	28.57	700,177	692,539
Wright.....					
Totals.....	2,605,030	\$ 30.27	\$ 30.28	\$78,887,411	\$ 78,901,462



ENTRANCE TO CHURCHES, SCHOOLS, AND TO HOTELS—SEE TAXES

Assessment of Live Stock, 1929

PART XX—SWINE NINE MONTHS OLD AND OVER

Counties	Number	Reported Average Value	Adjusted Average Value	In- crease Per Cent	De- crease Per Cent	Reported Actual Value	Adjusted Actual Value
Adair	16,308	12.66				130,450	135,430
7,481	15.22					119,964	96,371
Altamaha	2,622	11.55				41,829	41,829
Appling	3,971	13.82	15.44	10		54,870	69,383
Audubon	5,723	14.43	15.50	10		86,260	127,629
Benton	9,137	12.13				108,990	128,360
Black Hawk	6,002	12.12				73,486	71,486
Boone	5,584	12.66	13.90	10		70,294	65,651
Bremer	5,987	12.45				71,500	71,500
Buchanan	7,917	12.70	13.90	10		148,002	161,036
Buena Vista	7,018	13.00	12.61	10		92,648	87,736
Butler	5,906	13.08				77,270	71,407
Calhoun	5,063	12.19				61,594	61,594
Cass	6,046	9.85	12.15	20		56,542	73,206
Cedar	10,506	12.45				128,180	128,180
Cerro Gordo	22,364	11.92				266,364	266,364
Cherokee	4,400	11.77				51,836	51,836
Chickasaw	6,690	12.90				86,566	86,566
Clarke	5,021	12.08				60,636	60,636
Clay	6,445	12.39				81,126	81,126
Clayton	4,450	10.65	11.71	10		47,411	52,122
Clinton	30,106	13.05				122,525	122,525
Crawford	6,431	11.64				75,108	75,108
Dallas	8,941	12.28				108,146	108,146
Davis	7,985	12.85				102,636	122,036
Decatur	4,170	12.16				57,596	57,596
Delaware	5,960	9.95	11.44	15		73,364	61,360
Des Moines	6,116	12.00				72,068	72,068
Dickinson	8,450	12.33				104,258	104,258
Dubuque	2,680	11.30	12.22	10		30,104	35,114
Emmett	5,176	11.98				61,960	61,960
Fayette	2,720	12.12				33,972	33,972
Franklin	5,963	10.04				86,868	86,868
Floyd	4,486	11.85				53,044	53,044
Fremont	5,208	12.68				67,114	67,114
Greene	6,468	12.70				82,144	82,144
Grundy	5,129	10.71	11.78	10		60,662	60,662
Guthrie	4,870	12.00				59,428	59,428
Hamilton	7,224	13.08				94,324	94,324
Hancock	5,100	10.62	11.08	10		62,328	62,328
Hardin	4,548	12.00				54,576	54,576
Harrison	6,231	11.04	12.14	10		68,960	75,880
Henry	9,339	12.88				130,256	130,256
Howard	7,788	12.27				94,832	94,832
Humboldt	4,429	11.87				53,576	53,576
Ia	2,128	10.54	11.59	10		33,976	36,394
Iowa	4,419	12.00				53,008	53,008
Jackson	11,697	12.16				142,228	142,228
Jasper	5,729	12.06				69,066	69,066
Jefferson	13,548	12.50	12.22	10		170,531	152,478
Johnson	8,392	9.51	11.41	20		78,896	94,860
Jones	10,570	14.22	12.80	10		272,256	259,424
Keeok	1,603	12.30				80,740	81,740
Kossuth	14,778	12.62				191,068	191,068
Lee	8,008	12.31				96,808	96,808
Lincoln	5,596	14.78	12.52	15		82,476	70,736
Linn	12,702	12.57				173,227	173,227
Louis	9,294	12.86				128,768	128,768
Lyon	4,908	10.36	11.61	20		51,428	57,008
	8,370	12.62				90,274	90,274

PART XX—SWINE NINE MONTHS OLD AND OVER—Continued

Counties	Number	Reported Average Value	Adjusted Average Value	In- crease Per Cent	De- crease Per Cent	Reported Actual Value	Adjusted Actual Value
Madison	13,179	12.33				162,808	162,808
Malaska	16,091	10.31	11.34	10		165,938	182,532
Marion	11,966	12.11				143,720	143,720
Marshall	8,247	14.74	13.27	10		125,606	116,750
May	4,907	10.42	11.46	10		52,096	57,396
Mitchell	3,682	12.65				46,584	46,584
Monroe	9,122	11.32				108,404	108,404
Montgomery	4,249	13.91	12.54	10		60,402	60,402
Muscatine	9,306	14.51				128,322	117,562
Newton	9,511	14.27	12.84	10		135,602	123,123
O'Brien	6,921	12.16				84,122	84,122
Oneida	2,536	12.38				34,872	34,872
Palo Alto	14,970	11.86				177,608	177,608
Pemphig	3,388	15.55	12.44	20		51,901	41,321
Pennock	17,577	8.23	9.16	10		146,248	160,982
Pocahontas	2,043	12.06				66,792	66,792
Polk	6,528	13.56				89,502	89,502
Pottawattamie	14,010	11.00	12.10	10		164,610	180,411
Poweshock	12,941	10.48				135,537	149,113
Ringgold	6,528	13.56				84,369	84,369
Sar	4,802	12.02				57,716	57,716
Scott	9,426	12.23				115,256	115,256
Shelby	9,666	11.81				114,628	114,628
Sioux	12,830	9.38	11.72	20		129,142	162,178
Story	6,509	11.80				78,616	78,616
Tama	6,827	10.70	11.77	10		73,080	80,388
Taylor	10,304	14.61	12.42	15		130,828	127,949
Union	7,043	14.22	12.80	10		100,162	90,146
Van Buren	4,300	11.67				50,250	50,250
Wapello	7,647	12.00				91,764	91,764
Warren	12,111	13.02				157,720	157,720
Washington	80,580	10.80	11.84	10		215,174	244,000
Wayne	5,594	12.34				69,022	69,022
Weber	4,665	12.23				58,785	58,785
Winnebago	3,824	11.79				46,084	45,084
Winnowshock	6,966	12.45				82,350	84,015
Woodbury	9,497	12.00				114,402	114,402
Worth	8,724	10.89				35,108	35,108
Wright	8,064	12.62	15.50	20		79,080	63,204
Totals	766,874	12.26	12.18			9,200,153	9,335,257



## ASSESSMENT OF LIVE STOCK, 1929

## PART XXI—SHEEP NINE MONTHS OLD AND OVER, ADJUSTED AS REPORTED

Counties	Number	Reported Average Value	Reported Actual Value
Adair	10,811	\$ 5.88	\$ 63,288
Adams	8,156	7.82	64,000
Adams	6,853	8.40	57,526
Arpanose	16,400	5.80	95,320
Audubon	5,522	7.20	40,256
Benton	4,656	5.91	27,536
Black Hawk	3,671	6.31	23,134
Boone	2,208	5.99	13,228
Bremer	2,976	6.21	18,476
Buchanan	4,724	6.13	28,960
Buena Vista	4,466	6.67	29,774
Butler	4,561	6.14	27,994
Calhoun	3,959	6.01	23,826
Carroll	3,376	6.05	20,436
Cass	9,134	5.98	54,576
Cedar	10,048	7.21	72,464
Cerro Gordo	3,819	6.15	23,482
Cherokee	2,719	6.04	16,416
Chickasaw	5,081	8.03	40,928
Clarke	7,462	6.13	45,716
Clay	6,845	5.40	37,020
Clayton	5,855	6.11	35,756
Clinton	2,986	6.15	18,260
Crawford	4,119	5.60	23,074
Dallas	8,291	6.03	50,020
Davis	45,750	6.04	276,116
Decatur	9,480	5.94	56,292
Delaware	4,251	6.25	26,554
Des Moines	4,559	6.22	28,364
Dickinson	3,578	6.04	21,622
Dubuque	3,894	6.25	24,344
Emmet	2,228	8.06	17,922
Fayette	8,871	4.02	35,606
Floyd	5,290	4.15	21,960
Franklin	4,319	6.78	29,274
Fremont	562	5.84	3,284
Greene	4,186	5.99	25,064
Grundy	2,794	6.06	16,964
Guthrie	8,433	5.89	49,468
Hamilton	3,044	4.07	12,336
Hancock	3,071	7.58	23,226
Hardin	4,906	6.09	29,694
Harrison	4,148	5.89	24,460
Henry	15,830	6.00	94,980
Howard	5,780	6.21	35,936
Humboldt	1,971	7.71	15,136
Ida	1,240	4.00	4,960
Iowa	8,248	7.69	63,468
Jackson	5,439	6.16	33,414
Jasper	11,824	6.62	78,608
Jefferson	11,282	5.97	67,822
Johnson	8,785	7.94	44,312
Jones	5,733	7.88	45,096
Keokuk	13,969	6.40	89,496
Kossuth	4,717	6.07	28,462
Lee	16,850	6.62	111,360
Linn	5,663	6.39	36,138
Louis	3,859	6.02	23,154
Lucas	11,432	5.27	59,272
Lyon	3,061	6.07	18,576

## PART XXI—SHEEP NINE MONTHS OLD AND OVER, ADJUSTED AS REPORTED—Continued

Counties	Number	Reported Average Value	Reported Actual Value
Madison	17,523	6.10	106,864
Manitoba	29,887	6.01	180,256
Marion	17,254	5.98	103,166
Marshall	6,190	7.78	48,182
Mills	3,163	5.44	17,192
Mitchell	5,463	5.98	32,687
Monona	2,625	4.12	10,830
Monroe	9,900	6.00	59,392
Montgomery	4,090	5.84	27,888
Moscatine	2,796	6.32	17,664
Muscatine	6,113	6.13	37,384
Nebraska	5,230	6.03	31,544
Nebraska	4,354	5.25	23,852
Nemaha	2,008	6.35	12,752
Nemaha	6,260	7.92	49,600
Neosho	1,701	6.02	10,248
Nickajack	3,484	5.88	20,488
Nodaway	7,803	5.09	39,016
Nowata	5,502	6.13	30,900
Nowata	10,784	5.93	63,640
O'Brien	4,171	5.97	24,916
O'Brien	2,005	6.01	12,056
O'Brien	4,507	7.06	35,800
O'Brien	6,855	4.04	27,726
O'Brien	2,199	6.29	13,820
O'Brien	6,263	7.18	44,956
O'Brien	11,716	6.38	74,716
O'Brien	6,259	5.62	35,174
O'Brien	28,287	6.02	170,404
O'Brien	10,423	6.00	62,532
O'Brien	11,462	6.72	77,056
O'Brien	8,505	5.07	43,112
O'Brien	11,797	6.84	80,641
O'Brien	1,753	6.19	10,858
O'Brien	2,549	6.03	15,368
O'Brien	9,460	8.10	57,682
O'Brien	6,028	7.87	47,460
O'Brien	2,088	5.80	12,610
O'Brien	3,610	5.83	21,054
Totals	609,846	\$ 6.21	\$ 4,307,018



## ASSESSMENT OF LIVE STOCK, 1929

## PART XXII—GOATS ONE YEAR OLD AND OVER, ADJUSTED AS REPORTED

Counties	Number	Reported Average Value	Reported Actual Value
Adair	68	6.23	424
Adams	6	6.00	36
Allamakee	59	2.74	157
Appanoose	92	2.46	226
Audubon	10	4.40	44
Benton	25	7.36	184
Black Hawk	11	9.10	100
Boone	12	6.34	76
Bremer	18	4.22	76
Buchanan	68	3.77	256
Buena Vista	23	6.09	140
Butler	37	4.76	175
Calhoun	62	5.68	352
Carroll	15	5.60	84
Cass	24	8.00	191
Cedar	156	3.00	468
Cerro Gordo	29	8.63	250
Cherokee	34	10.00	340
Chickasaw	28	7.28	204
Clarke	72	5.67	408
Clay	30	5.00	150
Clayton	4	10.00	40
Clinton	254	2.32	588
Crawford	65	4.36	283
Dallas	13	5.85	76
Davis	35	4.46	154
Decatur	55	4.15	228
Delaware	53	2.00	106
Des Moines	9	8.00	72
Dickinson	57	12.21	696
Dubuque	10	8.00	80
Emmet	24	4.33	104
Fayette	6	5.33	32
Floyd	15	7.73	116
Franklin	12	7.68	92
Fremont	27	4.74	128
Greene	15	7.39	109
Grundy	93	3.66	340
Guthrie	26	8.00	208
Hamilton	21	4.00	84
Hancock	25	9.29	232
Hardin	17	9.53	166
Harrison	56	3.50	196
Henry	19	4.21	80
Howard	16	7.75	124
Humboldt	29	4.00	116
Ia	189	2.33	438
Iowa	86	2.56	218
Jackson	43	5.05	215
Jasper	57	3.80	216
Jefferson	29	9.00	261
Johnson	16	8.00	128
Jones	22	5.40	124
Keokuk	29	5.52	160
Kossuth	121	3.21	388
Lee	4	7.70	31
Linn	71	2.76	196
Louis			
Lucas			

## PART XXII—GOATS ONE YEAR OLD AND OVER, ADJUSTED AS REPORTED—Continued

Counties	Number	Reported Average Value	Reported Actual Value
Lyon	17	6.77	115
Madison	51	6.51	332
Mahaska	22	7.64	168
Marion	4	14.00	56
Marshall	31	10.36	321
Mills	10	16.80	168
Mitchell	21	7.43	156
Monona	12	10.33	124
Monroe	257	2.60	668
Montgomery	25	5.60	140
Moscow	7	8.00	56
Muscatine	32	5.13	164
O'Brien	17	4.60	68
Oceola	39	11.08	432
Page	17	7.77	132
Palo Alto	25	4.48	112
Plymouth	26	8.00	208
Pocahontas			
Polk	98	5.00	490
Pottawattamie	11	11.64	128
Poweshiek	136	2.21	300
Ringgold	26	4.00	104
Sac	52	10.77	560
Scott	28	7.60	212
Shelby	27	6.08	164
Sioux	18	12.00	216
Story	93	1.08	100
Tama	39	6.51	254
Taylor	63	3.94	248
Union	15	6.13	92
Van Buren	39	8.00	312
Wapello	157	5.53	868
Warren	12	5.17	62
Washington	28	7.29	204
Wayne	10	6.80	68
Webster			
Winnebago	17	5.65	96
Winneshek			
Woodbury	9	8.00	72
Worth	28	5.30	148
Wright			
Totals	4,006	4.80	19,216



Year	1917	1918	1919	1920	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937	1938	1939	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949	1950	1951	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409	2410	2411	2412	2413	2414	2415	2416	2417	2418	2419	2420	2421	2422	2423	2424	2425	2426	2427	2428	2429	2430	2431	2432	2433	2434	2435	2436	2437	2438	2439	2440	2441	2442	2443	2444	2445	2446	2447	2448	2449	2450	2451	2452	2453	2454	2455	2456	2457	2458	2459	2460	2461	2462	2463	2464	2465	2466	2467	2468	2469	2470	2471	2472	2473	2474	2475	2476	2477	2478	2479	2480	2481	2482	2483	2484	2485	2486	2487	2488	2489	2490	2491	2492	2493	2494	2495	2496	2497	2498	2499	2500	2501	2502	2503	2504	2505	2506	2507	2508	2509	2510	2511	2512	2513	2514	2515	2516	2517	2518	2519	2520	2521	2522	2523	2524	2525	2526	2527	2528	2529	2530	2531	2532	2533	2534	2535	2536	2537	2538	2539	2540	2541	2542	2543	2544	2545	2546	2547	2548	2549	2550	2551	2552	2553	2554	2555	2556	2557	2558	2559	2560	2561	2562	2563	2564	2565	2566	2567	2568	2569	2570	2571	2572	2573	2574	2575	2576	2577	2578	2579	2580	2581	2582	2583	2584	2585	2586	2587	2588	2589	2590	2591	2592	2593	2594	2595	2596	2597	2598	2599	2600	2601	2602	2603	2604	2605	2606	2607	2608	2609	2610	2611	2612	2613	2614	2615	2616	2617	2618	2619	2620	2621	2622	2623	2624	2625	2626	2627	2628	2629	2630	2631	2632	2633	2634	2635	2636	2637	2638	2639	2640	2641	2642	2643	2644	2645	2646	2647	2648	2649	2650	2651	2652	2653	2654	2655	2656	2657	2658	2659	2660	2661	2662	2663	2664	2665	2666	2667	2668	2669	2670	2671	2672	2673	2674	2675	2676	2677	2678	2679	2680	2681	2682	2683	2684	2685	2686	2687	2688	2689	2690	2691	2692	2693	2694	2695	2696	2697	2698	2699	2700	2701	2702	2703	2704	2705	2706	2707	2708	2709	2710	2711	2712	2713	2714	2715	2716	2717	2718	2719	2720	2721	2722	2723	2724	2725	2726	2727	2728	2729	2730	2731	2732	2733	2734	2735	2736	2737	2738	2739	2740	2741	2742	2743	2744	2745	2746	2747	2748	2749	2750	2751	2752	2753	2754	2755	2756	2757	2758	2759	2760	2761	2762	2763	2764	2765	2766	2767	2768	2769	2770	2771	2772	2773	2774	2775	2776	2777	2778	2779	2780	2781	2782	2783	2784	2785	2786	2787	2788	2789	2790	2791	2792	2793	2794	2795	2796	2797	2798	2799	2800	2801	2802	2803	2804	2805	2806	2807	2808	2809	2810	2811	2812	2813	2814	2815	2816	2817	2818	2819	2820	2821	2822	2823	2824	2825	2826	2827	2828	2829	2830	2831	2832	2833	2834	2835	2836	2837	2838	2839	2840	2841	2842	2843	2844	2845	2846	2847	2848	2849	2850	2851	2852	2853	2854	2855	2856	2857	2858	2859	2860	2861	2862	2863	2864	2865	2866	2867	2868	2869	2870	2871	2872	2873	2874	2875	2876	2877	2878	2879	2880	2881	2882	2883	2884	2885	2886	2887	2888	2889	2890	2891	2892	2893	2894	2895	2896	2897	2898	2899	2900	2901	2902	2903	2904	2905	2906	2907	2908	2909	2910	2911	2912	2913	2914	2915	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## PRINCIPAL RAILROAD OFFICIALS

List of Principal Officers of the Railroads of the State, with Postoffice Addresses.

## ATCHISON, TOPEKA &amp; SANTA FE RAILROAD COMPANY

**President**—W. B. Story, Chicago, Illinois.  
**Vice Presidents**—E. J. Engel, F. B. Houghton, A. G. Wells, Chicago, Illinois;  
 W. E. Hodges, Los Angeles, California.  
**Secretary and Treasurer**—E. L. Copeland, Topeka, Kansas.  
**General Solicitor**—E. E. McInnis, Chicago, Illinois.  
**General Counsel**—S. T. Bledsoe, Chicago, Illinois.  
**Comptroller**—L. C. Deming, New York, New York.  
**General Auditor**—J. E. Baxter, Chicago, Illinois.  
**General Manager**—F. A. Lehman, Topeka, Kansas.  
**Chief Engineer**—G. W. Harris, Chicago, Illinois.  
**Division Superintendent**—C. L. Mason, Mayceline, Missouri.  
**Commissioner of Taxes**—G. G. Tunell, Chicago, Illinois.

## ATLANTIC NORTHERN RAILWAY COMPANY

**President**—John Leistad, Elk Horn, Iowa.  
**Secretary**—C. E. Spar, Atlantic, Iowa.  
**Treasurer**—Bertel Christensen, Kimballton, Iowa.  
**General Manager**—C. E. Spar, Atlantic, Iowa.

## BURLINGTON, MUSCATINE &amp; NORTHWESTERN RAILWAY COMPANY

**President**—E. L. Tobie, Muscatine, Iowa.  
**Vice President**—Frank H. Collins, Chicago, Illinois.  
**Secretary**—J. M. Kemble, Muscatine, Iowa.  
**Treasurer**—Frank H. Collins, Chicago, Illinois.  
**General Manager**—E. L. Tobie, Muscatine, Iowa.

## CHICAGO, BURLINGTON &amp; QUINCY RAILROAD COMPANY

**President**—F. E. Williamson, Chicago, Illinois.  
**Vice Presidents**—H. H. Holcomb, E. P. Bracken, C. I. Sturgis, C. E. Spens, Chicago, Illinois.  
**Secretary and Treasurer**—C. I. Sturgis, Chicago, Illinois.  
**General Solicitors**—K. F. Burgess, J. C. James, Chicago, Illinois.  
**General Counsel**—Bruce Scott, Chicago, Illinois.  
**Comptroller**—H. W. Johnson, Chicago, Illinois.  
**General Auditor**—H. D. Foster, Chicago, Illinois.  
**General Manager**—W. F. Thiehoff, Chicago, Illinois.  
**Chief Engineer**—A. W. Newton, Chicago, Illinois.  
**General Superintendent**—W. A. Card, Burlington, Iowa.  
**Tax Agent**—A. E. Patten, Chicago, Illinois.

## CHICAGO GREAT WESTERN RAILWAY COMPANY

**President**—N. L. Howard, Chicago, Illinois.  
**Vice President**—W. G. Lerch, Chicago, Illinois.  
**Secretary**—W. G. Lerch, Chicago, Illinois.  
**Treasurer**—C. A. Cook, Chicago, Illinois.  
**General Solicitor**—W. H. Jacobs, Chicago, Illinois.  
**General Counsel**—Ralph M. Shaw, Chicago, Illinois.  
**Comptroller**—Con. F. Krebs, Chicago, Illinois.  
**General Manager**—C. L. Hinkle, Chicago, Illinois.  
**Chief Engineer**—C. G. Delo, Chicago, Illinois.  
**Division Superintendents**—C. J. Kavanaugh, St. Paul, Minnesota; T. W. Fair-  
 erson, Clarion, Iowa; S. V. Rowland, Chicago, Illinois; C. J. Foster, Des Moines,  
 Iowa; E. E. Stoup, Oelwein, Iowa.  
**Tax Commissioner**—W. L. Derr, Chicago, Illinois.

## CHICAGO, MILWAUKEE, ST. PAUL &amp; PACIFIC RAILWAY COMPANY

**President**—H. A. Scandrett, Chicago, Illinois.  
**Vice Presidents**—H. B. Earling, Seattle, Washington; W. W. K. Sparrow,  
 Chicago, Illinois; J. T. Gillick, Chicago, Illinois; H. E. Pierpont, Chicago, Ill-  
 nois; R. J. Marony, New York, New York.  
**Secretary**—T. W. Burtness, Milwaukee, Wisconsin.  
**Treasurer**—John Dickie, Chicago, Illinois.  
**General Counsel**—H. H. Field, Chicago, Illinois.  
**General Solicitor**—O. W. Dynes, Chicago, Illinois.  
**Comptroller**—Walter V. Wilson, Chicago, Illinois.  
**Chief Engineer**—C. F. Loweth, Chicago, Illinois.  
**Tax Commissioner**—A. S. Dudley, Milwaukee, Wisconsin.

## CHICAGO &amp; NORTHWESTERN RAILWAY COMPANY

**President**—Fred W. Sargent, Chicago, Illinois.  
**Vice Presidents**—Samuel A. Lynde, New York, New York; Frank Walters,  
 Alex C. Johnson, William Walliser, Ray N. Van Doren, Chicago, Illinois.  
**Secretary**—John D. Caldwell, Chicago, Illinois.  
**Treasurer**—Arthur S. Pierce, New York, New York.

**General Counsel**—Ray N. Van Doren, Chicago, Illinois.  
**General Solicitor**—Samuel H. Cady, Chicago, Illinois.  
**Comptroller**—Lewis A. Robinson, Chicago, Illinois.  
**General Auditor**—Charles D. Brandriff, Chicago, Illinois.  
**General Manager**—George B. Vilas, Chicago, Illinois.  
**Chief Engineer**—Walter J. Towne, Chicago, Illinois.  
**General Superintendents**—Bert E. Terpin, Chicago, Illinois; Harry E. Dick-  
 inson, Omaha, Nebraska.  
**Tax Commissioner**—Roy A. Miller, Chicago, Illinois.

## CHICAGO ROCK ISLAND &amp; PACIFIC RAILWAY COMPANY

**President**—J. E. Gorman, Chicago, Illinois.  
**Vice Presidents**—H. G. Clarke, Chicago, Illinois; M. L. Bell, New York, New  
 York; L. C. Fritch, Carl Nyquist, W. H. Burns, Chicago, Illinois.  
**Secretary and Treasurer**—Carl Nyquist, Chicago, Illinois.  
**General Solicitor**—W. F. Dickinson, Chicago, Illinois.  
**Attorney for Iowa**—J. G. Gamble, Des Moines, Iowa.  
**General Auditor**—W. H. Burns, Chicago, Illinois.  
**Chief Engineer**—W. H. Peterson, Chicago, Illinois.  
**General Manager**—D. Coughlin, Des Moines, Iowa (Deceased).  
**General Superintendent**—H. L. Read, Des Moines, Iowa.  
**Real Estate and Tax Commissioner**—J. B. Angell, Chicago, Illinois.

## CHICAGO, ST. PAUL, MINNEAPOLIS &amp; OMAHA RAILWAY COMPANY

**President**—Fred W. Sargent, Chicago, Illinois.  
**Vice Presidents**—Samuel A. Lynde, New York, New York; Ray N. Van Doren,  
 Chicago, Illinois.  
**Secretary**—John D. Caldwell, Chicago, Illinois.  
**Treasurer**—Arthur S. Pierce, New York, New York.  
**General Solicitor**—Richard L. Kennedy, St. Paul, Minnesota.  
**General Counsel**—Ray N. Van Doren, Chicago, Illinois.  
**Comptroller**—Charles Jensch, St. Paul, Minnesota.  
**Auditor**—Arthur R. Seder, St. Paul, Minnesota.  
**General Manager**—Frank R. Pechin, St. Paul, Minnesota.  
**Chief Engineer**—Harry E. Barlow, St. Paul, Minnesota.  
**Division Superintendents**—Cyrus D. Stockwell, Eau Clair, Wisconsin; Joseph  
 J. Prentice, St. James, Minnesota; Evert C. Blundell, Omaha, Nebraska.  
**Tax Commissioner**—William Mueller, St. Paul, Minnesota.

## DAVENPORT, ROCK ISLAND &amp; NORTHWESTERN RAILWAY COMPANY

**President**—E. P. Bracken, Chicago, Illinois.  
**Vice President**—J. T. Gillick, Chicago, Illinois.  
**Secretary and Treasurer**—P. L. Hinrichs, Davenport, Iowa.  
**Auditor**—J. P. Harrison, Davenport, Iowa.  
**General Manager**—F. I. Weisbrook, Davenport, Iowa.

## DES MOINES TERMINAL RAILWAY COMPANY

**President**—F. C. Hubbell, Des Moines, Iowa.  
**Vice President**—O. P. Thompson, Des Moines, Iowa.  
**Secretary**—James W. Hubbell, Des Moines, Iowa.  
**Treasurer**—F. O. Thompson, Des Moines, Iowa.  
**Auditor**—B. F. Flenniken, Des Moines, Iowa.

## DES MOINES UNION RAILWAY COMPANY

**President**—J. E. Taussig, St. Louis, Missouri.  
**Secretary**—T. S. Ford, Des Moines, Iowa.  
**Treasurer**—W. A. Hahnen, Des Moines, Iowa.  
**Attorney or General Counsel**—John N. Hughes, Des Moines, Iowa.  
**Auditor**—T. S. Ford, Des Moines, Iowa.  
**General Manager**—J. A. Wagner, Des Moines, Iowa.  
**Chief Engineer**—A. L. Morgan, Des Moines, Iowa.

## GREAT NORTHERN RAILWAY COMPANY

**President**—Ralph Budd, St. Paul, Minnesota.  
**Vice Presidents**—O. R. Martin, F. G. Dorety, W. P. Kenney, C. O. Jenks,  
 St. Paul, Minnesota; L. C. Gilman, Seattle, Washington; E. T. Nichols, New  
 York, New York.  
**Secretary and Treasurer**—F. L. Phetzold, St. Paul, Minnesota.  
**General Counsel**—F. G. Dorety, St. Paul, Minnesota.  
**Comptroller**—George H. Hess, Jr., St. Paul, Minnesota.  
**General Auditor**—V. P. Turnburke, St. Paul, Minnesota.  
**General Managers**—Frank Bell, St. Paul, Minnesota; J. H. O'Neill, Seattle,  
 Washington.  
**Chief Engineer**—J. R. W. Davis, St. Paul, Minnesota.  
**Tax Commissioner**—J. T. Maher, St. Paul, Minnesota.

## ILLINOIS CENTRAL, OPERATING DUBUQUE &amp; SIOUX CITY RAILWAY CO., DUNLEITH &amp; DISBURG BRIDGE CO., AND OMAHA BRIDGE &amp; TERMINAL RAILWAY

**President**—L. A. Downs, Chicago, Illinois.  
**Vice Presidents**—G. E. Patterson, J. L. Beven, D. W. Longstreet, A. C. Mann,  
 P. L. Thompson, G. J. Bunting, Chicago, Illinois.



*Secretary*—D. R. Burbank, New York, New York.  
*Treasurer*—R. E. Connolly, New York, New York.  
*General Counsel*—H. V. Fletcher, Chicago, Illinois.  
*General Auditor*—L. A. Harkness, Chicago, Illinois.  
*General Manager*—W. W. Atwill, Chicago, Illinois.  
*Chief Engineer*—A. F. Blass, Chicago, Illinois.  
*General Superintendent*—W. S. Williams, Waterloo, Iowa; J. W. Hevren, Chicago, Illinois; T. J. Quigley, New Orleans, Louisiana.  
*Land and Tax Commissioner*—F. A. Hogberg, Chicago, Illinois.

## IOWA TRANSFER RAILWAY COMPANY (ELECTRIFIED)

*President*—F. C. Hubbell, Des Moines, Iowa.  
*Vice President*—W. A. Card, Burlington, Iowa.  
*Secretary and Treasurer*—J. A. Wagner, Des Moines, Iowa.  
*Attorney or General Counsel*—J. G. Gamble, Des Moines, Iowa.  
*Auditor*—T. S. Ford, Des Moines, Iowa.  
*General Manager*—J. A. Wagner, Des Moines, Iowa.

## MANCHESTER &amp; ONEIDA RAILWAY

*President*—Joseph Hutchinson, Manchester, Iowa.  
*Secretary*—Charles McCormick, Manchester, Iowa.  
*Treasurer*—F. B. Wilson, Manchester, Iowa.  
*Attorney or General Counsel*—Geo. W. Dunham, Manchester, Iowa.  
*Auditor*—Charles J. Seeds, Manchester, Iowa.  
*Superintendent*—J. S. Jones, Manchester, Iowa.

## MINNEAPOLIS &amp; ST. LOUIS RAILROAD COMPANY

*President*—W. H. Bremner, Minneapolis, Minnesota.  
*Vice Presidents*—W. P. Hawley, New York, New York; E. E. Nash, Minneapolis, Minnesota.  
*Secretary*—F. M. Tompkins, New York, New York.  
*Treasurer*—W. B. Davids, New York, New York.  
*General Counsel*—M. M. Joyce, Minneapolis, Minnesota.  
*General Attorney*—C. W. Wright, Minneapolis, Minnesota.  
*Comptroller*—A. E. Smith, Minneapolis, Minnesota.  
*Chief Engineer*—R. G. Kenly, Minneapolis, Minnesota.  
*Land and Tax Agent*—C. F. Foote, Minneapolis, Minnesota.

## SIOUX CITY BRIDGE COMPANY

*President*—Fred W. Sargent, Chicago, Illinois.  
*Vice President*—Charles Jensch, St. Paul, Minnesota.  
*Secretary*—John D. Caldwell, Chicago, Illinois.  
*Treasurer*—Arthur B. Jones, Chicago, Illinois.  
*General Counsel*—Ray N. Van Doren, Chicago, Illinois.  
*Comptroller*—Lewis A. Robinson, Chicago, Illinois.  
*Tax Commissioner*—Roy A. Miller, Chicago, Illinois.

## SIOUX CITY TERMINAL COMPANY

*President*—G. F. Silknitter, Sioux City, Iowa.  
*Vice President*—Wm. Michrist, Sioux City, Iowa.  
*Secretary*—H. C. Anderson, Sioux City, Iowa.  
*Treasurer*—A. G. Sam, Sioux City, Iowa.  
*Auditor*—T. E. Davis, Sioux City, Iowa.  
*General Superintendent*—C. F. Morrison, Sioux City, Iowa.

## TABOR &amp; NORTHERN RAILWAY COMPANY

*President*—A. S. Bloedel, Tabor, Iowa.  
*Vice President*—R. F. Weatherhead, Tabor, Iowa.  
*Secretary*—C. O. Laird, Tabor, Iowa.  
*Treasurer*—Dayre Williams, Tabor, Iowa.  
*Auditor and General Manager*—E. V. Stopper, Tabor, Iowa.

## UNION PACIFIC RAILROAD COMPANY

*President*—C. R. Gray, Omaha, Nebraska.  
*Vice Presidents*—W. M. Jeffers, F. W. Robinson, Omaha, Nebraska; F. W. Charske, New York, New York.  
*Secretary*—Thomas Price, New York, New York.  
*Treasurer*—E. G. Smith, New York, New York.  
*General Solicitor*—N. H. Loomis, Omaha, Nebraska.  
*General Counsel*—H. W. Clark, New York, New York.  
*Comptroller*—L. J. Tracy, New York, New York.  
*General Auditor*—G. E. Bissonnet, Omaha, Nebraska.  
*General Manager*—N. A. Williams, Omaha, Nebraska.  
*Chief Engineer*—H. C. Mann, Omaha, Nebraska.  
*General Superintendents*—R. E. Brooks, Cheyenne, Wyoming; W. H. Guild, Kansas City, Missouri.  
*Tax Commissioner*—A. H. Scribner, Omaha, Nebraska.

## WABASH RAILROAD

*President*—J. E. Taussig, St. Louis, Missouri.  
*Vice Presidents*—W. C. Maxwell, S. E. Cotter, J. W. Newell, St. Louis, Missouri; H. R. Winthrop, New York, New York.

*Asst Secretary and Treasurer*—E. C. Mann, New York, New York.  
*General Solicitor*—N. S. Brown, St. Louis, Missouri.  
*General Counsel*—W. S. Pierce, New York, New York.  
*General Auditor*—G. E. Bramer, St. Louis, Missouri.  
*General Manager*—S. E. Cotter, St. Louis, Missouri.  
*Chief Engineer*—M. F. Longwell, St. Louis, Missouri.  
*General Superintendents*—T. J. Jones, E. A. Solitt, St. Louis, Missouri.  
*Asst Tax Commissioner*—B. C. Winston, St. Louis, Missouri.

## INTERURBAN RAILROAD OFFICIALS

## CEDAR RAPIDS &amp; IOWA CITY RAILWAY

*President*—Isaac B. Smith, Cedar Rapids, Iowa.  
*Vice Presidents*—John A. Reed, Sutherland Dows, Cedar Rapids, Iowa.  
*Secretary and Treasurer*—C. S. Woodward, Cedar Rapids, Iowa.  
*Attorney or General Counsel*—John A. Reed, Cedar Rapids, Iowa.  
*Auditor*—Carl B. Myers, Cedar Rapids, Iowa.  
*General Manager*—Sutherland Dows, Cedar Rapids, Iowa.  
*Chief Engineer*—J. D. Wardle, Cedar Rapids, Iowa.  
*General Superintendent*—E. F. Winslow, Cedar Rapids, Iowa.

## CEDAR RAPIDS &amp; MARION CITY RAILWAY COMPANY

*President*—Glenn M. Averill, Cedar Rapids, Iowa.  
*Vice Presidents*—Richard Schader, Grand Rapids, Michigan; B. J. Denman, William Chamberlain, Chicago, Illinois.  
*Secretary*—E. C. Allen, Cedar Rapids, Iowa.  
*Treasurer*—L. H. Heinke, Chicago, Illinois.  
*Attorney or General Counsel*—Dan Barnes, Cedar Rapids, Iowa.  
*Auditor*—C. Fred Meyer, Cedar Rapids, Iowa.  
*General Manager*—E. C. Allen, Cedar Rapids, Iowa.

## CHARLES CITY WESTERN RAILWAY COMPANY

*President*—E. M. Sherman, Charles City, Iowa.  
*Vice President*—C. D. Ellis, Charles City, Iowa.  
*Secretary*—W. H. Fairbanks, Charles City, Iowa.  
*Treasurer*—M. W. Ellis, Charles City, Iowa.  
*Auditor*—R. Robeson, Charles City, Iowa.  
*General Manager*—J. F. Christiansen, Charles City, Iowa.

## CLINTON, DAVENPORT &amp; MUSCATINE RAILWAY COMPANY

*President*—R. B. MacDonald, Moline, Illinois.  
*Vice Presidents*—B. J. Denman, Chicago, Illinois; J. G. Huntoon, R. J. Smith, Davenport, Iowa.  
*Secretary*—H. E. Littig, Davenport, Iowa.  
*Treasurer*—H. E. Weeks, Davenport, Iowa.  
*Attorney or General Counsel*—Joe R. Lane, Davenport, Iowa.  
*Auditor*—H. E. Littig, Davenport, Iowa.  
*General Manager*—R. J. Smith, Davenport, Iowa.  
*General Superintendent*—C. F. Dege, Davenport, Iowa.

## DES MOINES &amp; CENTRAL IOWA RAILROAD COMPANY

*President*—F. C. Chambers, Des Moines, Iowa.  
*Vice Presidents*—M. H. MacLean, Chicago, Illinois; H. A. Benjamin, Des Moines, Iowa.  
*Secretary*—O. H. Bernd, Des Moines, Iowa.  
*Treasurer*—E. B. Bieghler, Des Moines, Iowa.  
*Attorney*—C. R. Bennett, Des Moines, Iowa.  
*General Auditor*—O. H. Bernd, Des Moines, Iowa.  
*General Manager*—H. A. Benjamin, Des Moines, Iowa.  
*Chief Engineer*—W. L. Wilson, Des Moines, Iowa.  
*Superintendent*—C. T. Baker, Des Moines, Iowa.

## DES MOINES CITY RAILWAY COMPANY

*President*—F. C. Chambers, Des Moines, Iowa.  
*Vice President*—M. H. MacLean, Chicago, Illinois.  
*Secretary*—O. H. Bernd, Des Moines, Iowa.  
*Treasurer*—E. B. Bieghler, Des Moines, Iowa.  
*Auditor*—E. B. Bennett, Des Moines, Iowa.  
*General Auditor*—O. H. Bernd, Des Moines, Iowa.  
*General Manager*—E. C. Chambers, Des Moines, Iowa.  
*Chief Engineer*—W. L. Wilson, Des Moines, Iowa.  
*Superintendent of Transportation*—E. W. Miller, Des Moines, Iowa.

## FORT DODGE, DES MOINES &amp; SOUTHERN RAILROAD COMPANY

*President*—C. H. Crooks, Boone, Iowa.  
*Secretary and Treasurer*—F. M. Johnston, Boone, Iowa.  
*Attorney or General Counsel*—W. R. Dyer, Boone, Iowa.  
*Auditor*—F. M. Johnston, Boone, Iowa.  
*General Manager*—C. H. Crooks, Boone, Iowa.



Chief Engineer—R. L. Cooper, Boone, Iowa.  
Superintendent—C. M. Kelly, Boone, Iowa.

## IOWA SOUTHERN UTILITIES COMPANY

President—George M. Bechtel, Davenport, Iowa.  
Vice-Presidents—E. F. Bulmahn, Frank S. Payne, Centerville, Iowa; J. Ross Lee, Davenport, Iowa.  
Secretary—H. R. Bechtel, Davenport, Iowa.  
Treasurer—E. F. Bulmahn, Centerville, Iowa.  
Attorney or General Counsel—Frank S. Payne, Centerville, Iowa.  
Auditor—Edward L. Shutta, Centerville, Iowa.  
General Superintendent—H. W. Deininger, Centerville, Iowa.  
Tax Commissioner—Frank S. Payne, Centerville, Iowa.

## MASON CITY &amp; CLEAR LAKE RAILROAD COMPANY

President—Wm. Chamberlain, Chicago, Illinois.  
Vice-President—R. Schaddelee, Chicago, Illinois.  
Secretary—F. J. Hanlon, Mason City, Iowa.  
Treasurer—L. H. Heinke, Chicago, Illinois.  
Auditor—F. E. Wells, Mason City, Iowa.  
General Manager—F. J. Hanlon, Mason City, Iowa.  
General Superintendent—J. H. Slesseger, Mason City, Iowa.

## TAMA &amp; TOLEDO RAILROAD

President—Isaac B. Smith, Cedar Rapids, Iowa.  
Vice-President—Sutherland Dows, Cedar Rapids, Iowa.  
Secretary and Treasurer—C. S. Woodward, Cedar Rapids, Iowa.  
Attorney or General Counsel—John A. Reed, Cedar Rapids, Iowa.  
Auditor—Carl B. Myers, Cedar Rapids, Iowa.  
General Manager—J. P. Walters, Toledo, Iowa.  
Chief Engineer—J. D. Wardle, Cedar Rapids, Iowa.

## WATERLOO, CEDAR FALLS &amp; NORTHERN RAILWAY COMPANY

President—C. M. Cheney, Waterloo, Iowa.  
Vice-Presidents—C. D. Cass, Waterloo, Iowa; R. E. Wilsey, Chicago, Illinois.  
Secretary and Treasurer—J. B. Knowles, Waterloo, Iowa.  
Attorney or General Counsel—C. E. Pickett, Waterloo, Iowa.  
Auditor—J. B. Knowles, Waterloo, Iowa.  
General Manager—C. M. Cheney, Waterloo, Iowa.  
Chief Engineer—T. E. Rust, Waterloo, Iowa.  
General Superintendent—M. A. Welsh, Waterloo, Iowa.

## TAXABLE VALUATIONS FOR 1929

Railroad property	\$74,594,745
Interurbans	1,563,987
Sleeping cars	612,979
Express property	259,512
Equipment companies	1,224,757
Transmission lines	2,929,424
Telegraph and telephone properties	8,457,643
Total Taxable Value	\$88,956,045

TABLE NO. 1—RAILROADS

Length of Railroads January 1, 1929, and the Taxable Value Thereof.

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Atchison, Topeka & Santa Fe Railway	Lee	19.890	19.890	\$ 28,000.00	\$ 755,830.00
Account sleeping cars				515.00	10,343.35
Atlantic Northern Railway			17.070	1,625.00	27,738.75
	Audubon	6.700			
	Cass	7.330			
	Shelby	3.040	17.070		
Ealington, Muscatine & Northwestern Railway	Muscatine	5.500	5.500	1,500.00	8,250.00
Chicago, Burlington & Quincy Railway			1,365.143	\$ 250.00	11,262,429.75
Account sleeping cars				68.00	79,178.30
Main Line	Adams	25.032			
	Clarke	25.822			
	Des Moines	18.070			
	Henry	19.364			
	Jefferson	24.586			
	Lucas	26.853			
	Mills	27.623			
	Monroe	27.915			
	Montgomery	25.902			
	Union	24.779			
	Wapello	26.723	273.563		
Ft. Madison Branch	Henry	2.670			
	Jefferson	13.000			
	Lee	25.640			
	Van Buren	14.720	56.030		
Albia, K. & D. M. and D. M. & K. Branch	Marion	29.204			
	Monroe	10.772			
	Polk	10.125			
	Warren	7.696	67.801		
Chariton, D. M. & Southern Branch	Lucas	9.051			
	Warren	21.407	30.458		
Chariton Branch	Decatur	15.907			
	Lucas	13.741			
	Wayne	6.893	36.541		
Leon, Mt. Ayr & Southwestern Branch	Decatur	25.639			
	Ringgold	28.642	54.281		
Creston Branch	Adams	3.930			
	Taylor	28.008			
	Union	10.742	42.680		
Creston & Northern Branch	Adair	18.414			
	Union	7.922	26.336		
Western Iowa Railroad	Adair	10.270			
	Cass	10.095	20.365		
Nebraska City Branch	Fremont	19.741			
	Montgomery	7.068			
	Page	11.800	38.209		
Red Oak and Atlantic Branch	Cass	3.567			
	Montgomery	12.439			
	Pottaw'tt'mie	1.096	17.492		



TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Neb. City, Sidney & Northeast	Fremont.....	11.915			
	Mills.....	8.918	20.833		
Hastings & Avoca Branch	Mills.....	10.483			
	Pottaw'tt'mie.	5.244	15.727		
C. B. & Northern R. R.	Dubuque.....	.532	.532		
Burlington & Western Ry.	Henry.....	10.679			
	Jefferson.....	17.784			
	Keokuk.....	13.443			
	Mahaska.....	26.746			
	Marion.....	.803			
	Washington.....	13.875	83.330		
Burlington & Northwestern Ry.	Des Moines.....	12.956			
	Henry.....	9.530			
	Louis.....	3.148			
	Washington.....	13.014	38.678		
Des Moines & Kansas City R. R.	Clarke.....	20.598			
	Decatur.....	26.636			
	Madison.....	12.379			
	Polk.....	7.428			
	Warren.....	27.357	94.398		
St. Louis, Keokuk & North-western	Henry.....	14.250			
	Lee.....	30.750	51.000		
Keokuk & St. Paul Ry.	Des Moines.....	8.980			
	Lee.....	33.246	42.326		
Keokuk & Western R. R.	Appanoose.....	29.200			
	Decatur.....	14.180			
	Wayne.....	29.860	73.240		
Humeston & Shenandoah R. R.	Decatur.....	14.350			
	Page.....	27.130			
	Ringgold.....	27.268			
	Taylor.....	27.000	95.748		
Chicago, Burlington & Kansas City	Appanoose.....	17.970			
	Davis.....	15.450			
	Lee.....	16.890			
	Van Buren.....	27.330	77.640		
Kansas City, St. Joe and Council Bluffs	Fremont.....	29.580			
	Mills.....	17.963			
	Pottaw'tt'mie.	8.280	55.823		
Clarinda, College Springs & Southwestern	Page.....	17.768	17.768		
Brownsville & Nodaway Valley	Montgomery.....	2.418			
	Page.....	22.810	25.228		
Tarkio Valley R. R.	Page.....	2.174	2.174		
Iowa & St. Louis R. R.	Appanoose.....	5.430	5.430		
Chicago Great Western Ry.			769.178	6,500.00	4,906,814.00
Account sleeping cars				89.00	68,456.00

TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Main Line	Bremer.....	6.008			
	Buchanan.....	11.374			
	Chickasaw.....	25.526			
	Delaware.....	25.624			
	Dubuque.....	31.204			
	Fayette.....	19.841			
	Howard.....	13.030			
	Mitchell.....	9.886	142.493		
Southern Division	Black Hawk.....	30.357			
	Buchanan.....	2.889			
	Fayette.....	6.991			
	Grundy.....	7.922			
	Jasper.....	19.022			
	Madison.....	19.406			
	Marshall.....	31.818			
	Polk.....	29.032			
	Ringgold.....	23.899			
	Tama.....	12.636			
	Taylor.....	5.779			
	Union.....	22.596			
	Warren.....	15.787	228.104		
Cedar Falls Branch	Black Hawk.....	7.526	7.526		
Waverly Branch	Bremer.....	21.871	21.871		
M. C. & Ft. D.—Main Line	Calhoun.....	18.568			
	Carroll.....	35.226			
	Cerro Gordo.....	31.484			
	Crawford.....	1.872			
	Franklin.....	.535			
	Harrison.....	1.949			
	Mitchell.....	5.305			
	Pottaw'tt'mie.	28.373			
	Shelby.....	32.814			
	Webster.....	27.731			
	Worth.....	16.637			
	Wright.....	33.426	228.144		
M. C. & Ft. D.—Oelwein-Clarion Branch	Bremer.....	25.398			
	Butler.....	27.743			
	Fayette.....	7.349			
	Franklin.....	24.144			
	Wright.....	12.262	96.896		
M. C. & Ft. D.—Lehigh Branch	Webster.....	15.751	15.751		
Wisconsin, Minn. & Pacific Branch	Howard.....	1.511			
	Mitchell.....	20.994	22.505		
Chicago, Milwaukee, St. Paul & Pacific Ry.			1,855.136	7,500.00	13,913,475.00
Account sleeping cars				7.00	12,985.00



TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Iowa Division	Benton	24.080			
	Boone	9.920			
	Carroll	23.820			
	Clinton	35.310			
	Crawford	12.990			
	Dallas	20.510			
	Guthrie	19.560			
	Harrison	7.010			
	Jackson	12.920			
	Jones	25.470			
	Linn	25.800			
	Marshall	24.990			
	Pottaw'tt'mie	26.550			
	Shelby	24.070			
	Story	24.660			
	Tama	26.410	344.070		
Green Island Branch	Clinton	7.700			
	Jackson	12.140	12.900		
Kansas City Division	Appanoose	22.320			
	Benton	1.780			
	Iowa	32.600			
	Keokuk	30.700			
	Linn	17.370			
	Monroe	10.470			
	Wapello	28.680			
	Wayne	14.960	158.800		
Sioux City Branch	Crawford	31.100			
	Monona	27.630			
	Woodbury	31.960	90.630		
Dubuque Division	Allamakee	36.130			
	Clayton	36.230			
	Dubuque	32.830			
	Jackson	31.100	136.290		
Cascade Branch, narrow gauge	Dubuque	19.600			
	Jackson	16.130	35.730		
Volga Branch	Clayton	42.010			
	Fayette	16.240	58.250		
Waukon Branch	Allamakee	22.850	22.850		
Davenport & Northwestern Division	Cedar	3.960			
	Clayton	12.170			
	Clinton	12.280			
	Delaware	28.060			
	Fayette	37.020			
	Jones	27.570			
	Scott	25.290			
	Winneshiek	2.470	149.730		
Dubuque & Southwestern Division	Delaware	7.950			
	Dubuque	7.720			
	Jones	19.780			
	Linn	8.120	43.570		
Maquoketa Branch	Clinton	21.500			
	Jackson	2.890			
	Scott	7.800	32.190		
Clinton Branch	Clinton	10.580	10.580		
Iowa & Minnesota Division	Howard	24.520			
	Winneshiek	17.230	41.750		

TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Iscorah Branch	Winneshiek	9.510	9.510		
Antin Branch	Cerro Gordo	9.140			
	Mitchell	7.780			
	Worth	11.280	28.180		
Iowa & Dakota Division	Allamakee	4.020			
	Cerro Gordo	24.220			
	Chickasaw	26.330			
	Clay	24.310			
	Clayton	22.680			
	Floyd	24.820			
	Hancock	24.150			
	Kossuth	24.350			
	Lyon	9.420			
	O'Brien	24.020			
	Palo Alto	24.340			
	Sioux	29.080			
	Winneshiek	29.750	291.490		
Elkader Branch	Clayton	19.180	19.180		
Spirit Lake Branch	Clay	8.110			
	Dickinson	12.330	20.440		
Sioux City & Dakota Division	Lyon	8.040			
	Plymouth	15.000			
	Sioux	16.870			
	Woodbury	5.520	40.430		
Des Moines Division—Main Line	Buena Vista	14.920			
	Calhoun	29.390			
	Clay	19.500			
	Dallas	26.710			
	Greene	27.300			
	Guthrie	16.990			
	Pocahontas	11.010			
	Polk	10.570	156.450		
Des Moines Div.—Boone Line	Boone	15.400			
	Dallas	9.620			
	Polk	10.010	35.030		
Des Moines Div.—Storm Lake Branch	Buena Vista	7.850			
	Calhoun	11.730			
	Sac	19.150	38.730		
Muscatine Line	Jefferson	4.020			
	Keokuk	9.380			
	Louis	6.110			
	Muscatine	16.720			
	Scott	1.920			
	Wapello	13.870			
	Washington	26.200	78.290		
Chicago & North-Western Ry.			1,619.000	9,125.00	14,773,648.75
Account sleeping cars				146.00	236,378.35
Chicago & North-Western Ry.	Benton	24.840			
	Boone	24.800			
	Carroll	25.410			
	Cedar	24.980			
	Clinton	40.170			
	Crawford	31.600			
	Greene	24.190			
	Harrison	30.330			
	Linn	34.270			
	Marshall	25.990			
	Pottaw'tt'mie	19.060			
	Story	24.220			
	Tama	25.340	355.210		



TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Iowa Midland Branch	Clinton	33.400			
	Jackson	14.000			
	Jones	22.980	70.380		
Stanwood & Tipton Branch	Cedar	8.500	8.500		
Ottumwa, Cedar Falls & St. Paul Branch	Benton	2.470			
	Keokuk	16.800			
	Mahaska	18.000			
	Poweshiek	27.230			
	Tama	.110	60.360		
Molingona Branch	Boone	10.000	10.000		
Southern Iowa Branch	Mahaska	19.150			
	Monroe	16.800	35.950		
Maple River Branch	Carroll	9.340			
	Ida	38.160			
	Monona	24.350			
	Plymouth	7.000			
	Sac	54.020			
	Woodbury	45.210	179.040		
Boyer Valley Branch	Crawford	17.940			
	Sac	6.830	24.770		
Soldier River Branch	Crawford	28.440			
	Harrison	13.120			
	Monona	19.750	61.310		
Fox Lake Branch	Emmet	18.780			
	Kossuth	11.750			
	Palo Alto	2.740	33.270		
Iowa Railway Coal & Mfg. Co.	Boone	3.250	3.250		
Des Moines & Minneapolis	Hamilton	7.450			
	Polk	24.100			
	Story	25.730	57.340		
Iowa-Southwestern Branch	Audubon	11.650			
	Carroll	25.430			
	Crawford	1.830			
	Shelby	18.720	57.630		
Iowa-Minnesota & Northwestern Branch	Benton	.430			
	Black Hawk	6.270			
	Butler	31.110			
	Cerro Gordo	29.010			
	Floyd	.020			
	Grundy	18.470			
	Tama	30.310			
	Winnebago	11.430			
	Worth	13.780	140.820		
Sioux City & Pacific Branch	Harrison	32.400			
	Monona	25.750			
	Woodbury	22.320	80.470		
Alden Branch	Hardin	26.400	26.400		

TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Toledo & Northwestern Branch	Buena Vista	23.770			
	Calhoun	23.840			
	Clay	5.700			
	Grundy	12.730			
	Hamilton	45.380			
	Hardin	24.810			
	Humboldt	25.140			
	Kossuth	46.510			
	O'Brien	25.300			
	Pocahontas	24.180			
	Sac	8.570			
	Sioux	37.430			
	Tama	22.140			
	Webster	25.060			
	Wright	23.890	385.570		
Hawarden Branch	Plymouth	20.520			
	Sioux	7.630	28.150		
Chicago, Rock Island & Pacific Ry.			2,166,120	7,375.00	15,975,135.00
Account sleeping cars				74.00	100,292.85
Illinois Division	Scott	13.760	13.760		
Iowa Division	Adair	8.530			
	Cass	27.030			
	Cedar	6.800			
	Dallas	17.540			
	Guthrie	19.290			
	Iowa	25.250			
	Jasper	34.380			
	Johnson	27.200			
	Madison	8.400			
	Muscatine	25.050			
	Polk	27.870			
	Pottaw'tt'mie	45.110			
	Poweshiek	25.600			
	Scott	13.760			
	Shelby	6.420	318.220		
Newton to Reasnor	Jasper	10.420	10.420		
Guthrie Center Branch	Guthrie	14.500	14.500		
Audubon Branch	Audubon	16.330			
	Cass	8.870	25.200		
Griswold Branch	Cass	14.220	14.220		
Harlan Branch	Pottaw'tt'mie	1.160			
	Shelby	10.750	11.910		
Carson Branch	Pottaw'tt'mie	17.730	17.730		
St. Paul & Kansas City Short Line	Davis	.850			
	Jasper	17.320			
	Lee	27.190			
	Mahaska	21.340			
	Marion	14.640			
	Polk	7.650			
	Van Buren	33.630			
	Wapello	29.080	152.820		
Keosauqua Branch	Van Buren	4.500	4.500		
Oskaloosa Division	Keokuk	25.790			
	Mahaska	26.880			
	Marion	12.860			
	Washington	14.200	79.730		



TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Missouri Division:					
Southwestern Division	Appanoose.....	29,900			
	Davis.....	22,890			
	Jefferson.....	26,400			
	Louisa.....	19,020			
	Muscatine.....	22,770			
	Scott.....	12,090			
	Wapello.....	7,740			
	Washington.....	24,110			
	Wayne.....	27,830	192,740		
Wilton Branch	Muscatine.....	11,880	11,880		
Winterset Branch	Madison.....	12,880			
	Polk.....	7,690			
	Warren.....	20,180	40,750		
Indianola Branch	Warren.....	6,330	6,330		
St. Paul & Kansas City Short Line	Lucas.....	20,280			
	Marion.....	16,830			
	Warren.....	13,800			
	Wayne.....	14,610	64,520		
Cedar Rapids Minnesota Division:					
St. Paul & Kansas City Short Line	Cerro Gordo.....	15,820			
	Franklin.....	25,100			
	Hardin.....	27,220			
	Polk.....	21,650			
	Story.....	28,600	118,390		
Decorah Branch	Buchanan.....	25,830			
	Fayette.....	44,220			
	Linn.....	21,090			
	Winnebago.....	22,970	114,180		
Postville Branch	Allamakee.....	1,820			
	Fayette.....	480			
	Winnebago.....	1,120	3,420		
B. C. R. & N.—Main Line	Benton.....	22,990			
	Black Hawk.....	32,810			
	Bremer.....	4,170			
	Butler.....	21,080			
	Cedar.....	8,830			
	Cerro Gordo.....	10,680			
	Des Moines.....	21,190			
	Floyd.....	30,320			
	Johnson.....	16,080			
	Linn.....	21,670			
	Louisa.....	25,190			
	Muscatine.....	19,180			
	Worth.....	6,790	229,080		
Waverly Branch	Bremer.....	5,800	5,800		
Montezuma Branch	Johnson.....	7,070			
	Keokuk.....	31,290			
	Mahaska.....	4,310			
	Muscatine.....	19,250			
	Poweshiek.....	6,770			
	Washington.....	23,930	92,620		
Iowa City & Western	Johnson.....	10,130			
	Washington.....	1,400	11,530		
Elmira-Digby Branch	Johnson.....	3,820	3,820		

TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Cedar Rapids & Clinton	Cedar.....	26,110			
	Clinton.....	14,690			
	Johnson.....	2,090			
	Scott.....	25,490	69,200		
Davenport, Iowa & Dakota	Cedar.....	9,130			
	Muscatine.....	660			
	Scott.....	2,770	12,560		
Dakota Division:					
C. R., I. F. & N. W.—Main Line	Benton.....	15,370			
	Dickinson.....	26,330			
	Emmet.....	16,180			
	Franklin.....	12,460			
	Grundy.....	26,310			
	Hardin.....	17,910			
	Humboldt.....	25,030			
	Kossuth.....	4,310			
	Lyon.....	37,830			
	Osceola.....	25,610			
	Palo Alto.....	27,300			
	Tama.....	18,200			
	Wright.....	26,150	278,900		
Worthington Branch	Dickinson.....	4,650			
	Osceola.....	650	4,700		
Forest City Branch	Hancock.....	24,700			
	Kossuth.....	6,090			
	Winnebago.....	21,260			
	Wright.....	18,900	70,980		
Titonka Branch	Hancock.....	21,100			
	Kossuth.....	3,820	24,920		
Lakota Division	Emmet.....	20,040			
	Kossuth.....	25,810			
	Winnebago.....	4,920	50,770		
Gowrie & Northwestern	Buena Vista.....	4,000			
	Calhoun.....	16,400			
	Clay.....	25,970			
	O'Brien.....	13,220			
	Osceola.....	12,940			
	Pocahontas.....	29,350			
	Webster.....	7,410	169,330		
Chicago, St. Paul, Minneapolis & Omaha Railway					
Account sleeping cars			74,260	13,000.00	965,380.00
Main Line	O'Brien.....	6,610		125.00	9,123.55
	Osceola.....	17,980			
	Plymouth.....	9,480			
	Sioux.....	22,050			
	Woodbury.....	660	56,820		
Rock River Branch	Lyon.....	17,440	17,440		
Davenport, Rock Island & Northwestern Railway					
Account sleeping cars			33,910	8,000.00	271,280.00
	Clinton.....	9,120		24.00	1,808.95
	Scott.....	24,790	33,910		
Des Moines Terminal Railway	Polk.....	980	980	40,323.00	39,516.55
Des Moines Union Railway	Polk.....	4,019	4,019	114,000.00	458,166.00
Account sleeping cars				83.00	333.55



TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Dubuque & Sioux City Ry. Account sleeping cars			716.419	7,750.00 46.00	5,562,177.26 32,954.81
Main Line	Black Hawk..... Buchanan..... Buena Vista..... Butler..... Calhoun..... Cherokee..... Delaware..... Dubuque..... Franklin..... Hamilton..... Hardin..... Pocahontas..... Plymouth..... Webster..... Woodbury.....	27.500 24.500 25.400 24.950 14.870 29.800 24.460 29.900 1.100 22.600 23.750 9.770 34.870 27.340 6.120			
Omaha District	Calhoun..... Crawford..... Harrison..... Pottaw't'mie..... Sac..... Webster.....	25.840 33.170 29.420 19.720 18.960 5.970	327.080		
Cedar Rapids Branch	Delaware..... Linn.....	14.070 27.780	41.850		
Mona Branch	Black Hawk..... Bremer..... Chickasaw..... Floyd..... Mitchell.....	7.590 19.440 7.010 19.180 22.720	73.340		
Stacyville Branch	Mitchell.....	7.860	7.860		
Onawa Branch	Cherokee..... Ida..... Monona..... Woodbury.....	16.610 2.220 16.320 25.940	60.490		
Sioux Falls Branch	Cherokee..... Lyon..... O'Brien..... Sioux.....	11.400 24.260 27.370 7.080	70.110		
Dunleith & Dubuque Bridge Co.	Dubuque.....	1.010	1.010	10,000.00	10,100.00
Great Northern Railway	Lyon..... Plymouth..... Sioux..... Woodbury.....	18.420 25.290 27.300 6.850	77.860	6,750.00	525,535.00
Iowa Transfer Railway (Electrified)	Polk.....	.240	.240	45,000.00	11,250.00
Manchester & Oneida Railway	Delaware.....	8.028	8.028	1,500.00	12,042.00
Minneapolis & St. Louis Ry. Account sleeping cars			789.740	4,500.00 15.00	3,533,850.00 11,846.10
Minnesota, Iowa State Line to Angus	Boone..... Hancock..... Humboldt..... Kossuth..... Webster..... Winnebago..... Worth.....	24.770 25.700 23.450 7.780 35.280 20.890 .540	138.3		

TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Minnesota, Iowa State Line to Storm Lake	Buena Vista..... Clay..... Dickinson..... Emmet.....	20.130 26.560 7.920 18.940	73.550		
Des Moines to Ruthven and Ft. Dodge	Boone..... Dallas..... Greene..... Humboldt..... Palo Alto..... Pocahontas..... Polk..... Webster.....	2.980 26.970 23.650 6.350 20.900 16.730 9.050 31.850	137.880		
Northwood to Albia	Cerro Gordo..... Franklin..... Hardin..... Jasper..... Mahaska..... Marshall..... Monroe..... Powsheick..... Wapello..... Worth.....	24.350 27.230 28.770 3.590 25.250 29.870 13.580 22.910 .010 13.590	189.550		
Oskaloosa to Mississippi River	Henry..... Jefferson..... Keokuk..... Louisa..... Mahaska..... Washington.....	19.180 1.790 26.350 22.520 14.440 11.690	95.970		
Hampton to Algona	Franklin..... Hancock..... Kossuth..... Wright.....	15.770 13.170 14.500 15.540	59.000		
Minerva Junction to Story City	Marshall..... Story.....	15.250 19.530	34.780		
Newburg to Van Cleave	Jasper..... Marshall.....	6.000 10.200	16.200		
New Sharon to Newton	Jasper..... Mahaska..... Powsheick.....	20.810 7.380 .080	28.270		
Lynnville Junction to Lynnville	Jasper.....	2.550	2.550		
G. & M. Junction to Montezuma	Powsheick.....	13.640	13.640		
Omaha Bridge & Terminal Ry. Account sleeping cars	Pottaw't'mie.....	.500	.500	20,000.00 19.00	10,000.00 9.50
Sioux City Bridge Co.	Woodbury.....	.789	.789	8,000.00	6,312.00
Sioux City Terminal Railway	Woodbury.....	2.050	2.050	15,000.00	30,750.00
Taber & Northern Railway	Mills.....	8.790	8.790	1,500.00	13,185.00
Union Pacific Railway Account sleeping cars				3.800	63,250.00 254,350.00
Main Line	Pottaw't'mie.....	2.080		678.00	2,576.40
Union Avenue Line	Pottaw't'mie.....	1.720	8.800		



TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Wabash Railway			202.750	5,250.00	1,064,437.50
Account sleeping cars				33.00	6,600.00
Main Line	Appanoose	7.271			
	Davis	26.260			
	Wapello	9.480	43.010		
Omaha & St. Louis Line	Fremont	8.740			
	Mills	25.960			
	Page	19.840			
	Pottaw'tt'mie	11.230	65.770		
Des Moines & St. Louis Line	Appanoose	17.900			
	Marion	39.100			
	Monroe	21.800			
	Polk	15.080	93.970		
Totals, Railroads		9,742.195			\$74,594,742.83
Sleeping cars					602,979.45
Grand Total					\$75,227,722.28

TABLE NO. 2—INTERURBANS  
Length of Interurban Lines January 1, 1929, and the Taxable Value Thereof.

Cedar Rapids & Iowa City Ry.	Johnson	18.220			
	Linn	9.080	27.300	\$ 5,000.00	\$ 136,500.00
Cedar Rapids & Marion City Ry.	Linn	21.940	21.940	5,650.00	123,961.00
Charles City Western Railway	Floyd	21.320	21.320	2,700.00	57,564.00
Clinton, Davenport & Muscatine Ry.	Clinton	10.860			
	Muscatine	16.400			
	Scott	31.060	58.320	3,150.00	183,708.00
Des Moines & Central Iowa Ry. Co.	Dallas	21.200			
	Jasper	5.450			
	Polk	33.070	59.720	2,520.00	150,494.40
Des Moines City Ry. Co.	Polk	3.910	3.910	4,000.00	15,640.00
Ft. Dodge, Des Moines & Southern Railroad	Boone	31.790			
	Calhoun	13.310			
	Greene	1.180			
	Hamilton	5.760			
	Polk	20.450			
	Story	18.800			
	Webster	54.470	145.760	3,500.00	510,160.00
Iowa Southern Utilities Co.	Appanoose	18.840			
	Monroe	11.640	30.480	2,520.00	76,809.60
Mason City & Clear Lake R. R.	Cerro Gordo	15.530	15.530	3,000.00	46,590.00
Tama & Toledo Railroad	Tama	3.500	3.500	1,200.00	4,200.00
Waterloo, Cedar Falls & Northern Railroad	Benton	9.960			
	Black Hawk	60.720			
	Bremer	10.530			
	Buchanan	5.730			
	Linn	20.710	107.650	2,400.00	258,360.00
Total		495.430			\$ 1,563,987.00



TABLE NO. 3 SLEEPING CARS

Railroads Assessed on Account of Sleeping Cars, with Mileage and Taxable Values for Year Ended December 31, 1928

Names of Companies Using or Operating Sleeping Cars Not Owned by the Company	Miles on which assessments are placed	Taxable value per mile of sleeping cars	Aggregate taxable value of sleeping cars
Atchison, Topeka & Santa Fe Railroad.....	19.890	\$ 515.00	\$ 10,241.30
Chicago, Burlington & Quincy Railroad.....	1,365.143	58.00	79,178.34
Chicago Great Western Railroad.....	769.176	89.00	68,456.64
Chicago, Milwaukee, St. Paul & Pacific Railroad.....	1,855.130	7.00	12,985.90
Chicago and Northwestern Railroad.....	1,619.030	146.00	236,378.38
Chicago, Rock Island & Pacific Railroad.....	2,166.120	74.00	160,282.80
Chicago, St. Paul, Minneapolis & Omaha Railway.....	74.360	123.00	9,138.18
Davenport, Rock Island & Northwestern Railway.....	32.510	56.00	1,820.56
Des Moines Union Railway.....	4.019	83.00	333.37
Dubuque & Sioux City Railway.....	716.410	46.00	32,964.86
Minneapolis & St. Louis Railway.....	789.740	15.00	11,846.10
Omaha Bridge & Terminal Railway.....	.500	19.00	9.50
Union Pacific Railroad.....	3.800	678.00	2,574.60
Wabash Railroad.....	202.750	\$3.00	6,082.50
<b>Totals .....</b>	<b>9,619.878</b>		<b>\$ 627,979.48</b>

TABLE NO. 4—ASSESSMENT BY COUNTIES

Length and Taxable Value of Railroads and Interurbans, by Counties, Including Sleeping Cars, for the Year Ended December 31, 1928.

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
<b>Adair .....</b>	<b>37.314</b>		<b>\$ 301,846.642</b>
C., B. & Q.—Creston & Northern.....	18.414	\$ 8,308	\$ 152,983.512
C., B. & Q.—Western Iowa.....	10.270	8,308	85,333.160
C., R. I. & P.—Iowa Division.....	8.530	7,449	63,539.970
<b>Adams .....</b>	<b>29.562</b>		<b>\$ 248,063.496</b>
C., B. & Q.—Main Line.....	25.902	\$ 8,308	\$ 215,443.056
C., B. & Q.—Creston Branch.....	3.660	8,308	30,600.440
<b>Albany .....</b>	<b>64.820</b>		<b>\$ 486,498.180</b>
C., M. & St. P. & Pacific—Dubuque Division.....	36.130	\$ 7,507	\$ 271,227.910
C., M. & St. P. & Pacific—Iowa & Dakota Div.....	4.020	7,507	30,178.140
C., M. & St. P. & P.—Waukon Branch.....	22.850	7,507	171,534.950
C., R. I. & P.—Postville Branch.....	1.820	7,449	13,557.180
<b>Appanoose .....</b>	<b>148.830</b>		<b>\$ 1,007,732.050</b>
C., B. & Q.—K. & W. R. R.....	29.200	\$ 8,308	\$ 242,593.600
C., B. & Q.—Iowa & St. Louis.....	5.430	8,308	45,112.440
C., B. & Q.—C. B. & K. C. R. R.....	17.970	8,308	149,294.760
C., M. & St. P. & P.—K. C. Division.....	22.820	7,507	167,556.240
C., R. I. & P.—Southwestern Division.....	29.900	7,449	222,725.100
Iowa Southern Utilities.....	18.840	2,530	47,476.800
Wabash—Main Line.....	7.270	5,283	38,407.410
Wabash—Des Moines & St. Louis.....	17.900	5,283	94,565.700
<b>Audubon .....</b>	<b>34.680</b>		<b>\$ 240,536.820</b>
Atlantic Northern.....	6.700	\$ 1,625	\$ 10,887.500
C. N. W. Railway.....	11.650	9,271	108,007.150
C., R. I. & P.—Audubon Branch.....	16.330	7,449	121,642.170
<b>Benton .....</b>	<b>101.920</b>		<b>\$ 760,956.200</b>
C., M., St. P. & P.—Iowa Division.....	24.080	\$ 7,507	\$ 180,768.560
C., M., St. P. & P.—Kansas City Division.....	1.780	7,507	13,362.460
C., N. W.—Clinton to Council Bluffs.....	24.840	9,271	230,291.640
C. N. W.—Iowa, Minnesota & Northwestern.....	.430	9,271	3,986.330
C. N. W.—Ottumwa, C. F. & St. P. Branch.....	2.470	9,271	22,809.370
C., R. I. & P.—B. C. R. & N.—Main Line.....	22.990	7,449	171,252.510
C., R. I. & P.—C. R., Iowa Falls & N. W.....	15.370	7,449	114,491.130
Waterloo, Cedar Falls & Northern.....	9.960	2,400	23,904.000
<b>Black Hawk .....</b>	<b>172.563</b>		<b>\$ 972,133.227</b>
C. G. W.—Southern Division.....	30.357	\$ 6,589	\$ 200,022.273
C. G. W.—Cedar Falls Branch.....	7.536	6,589	49,588.814
C. N. W.—Iowa, Minnesota & N. W. Branch.....	6.270	9,271	58,129.170
C., R. I. & P.—B. C. R. & N.—Main Line.....	32.810	7,449	244,401.696
Dubuque & Sioux City—Main Line.....	27.590	7,796	215,091.646
Dubuque & Sioux City—Mona Branch.....	7.200	7,796	56,171.640
Waterloo, Cedar Falls & Northern.....	60.720	2,400	145,728.000
<b>Boone .....</b>	<b>122.910</b>		<b>\$ 779,395.040</b>
C., M., St. P. & Pacific—Iowa Division.....	9.920	\$ 7,507	\$ 74,469.440
C., M., St. P. & Pacific—D. M. Division B. L.....	15.400	7,507	115,607.800
C. & N. W.—Main Line.....	24.800	9,271	229,920.800
C. & N. W.—Iowa Ry. Coal & Mfg. Co.....	2.250	9,271	20,130.750
C. & N. W.—Molokona Branch.....	10.000	9,271	92,710.000
Pt. Dodge, Des Moines & Southern.....	31.700	3,500	111,265.000
M. & St. L.—Main Line.....	24.770	4,515	111,836.550
M. & St. L.—D. M. to Ruthven.....	2.980	4,515	13,454.700



TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
<b>Bremer</b>	95.217		\$ 602,134.22
C. G. W.—Main Line	6.008	6,589	39,586.712
C. G. W.—Oelwein-Clarion Branch	25.828	6,589	169,347.42
C. G. W.—Waverly Branch	21.871	6,589	144,166.029
C. R. I. & P.—B. C. R. & N.—Main Line	4.170	7,449	31,022.230
C. R. I. & P.—Waverly Branch	5.800	7,449	43,204.200
Dubuque & Sioux City—Monsa Branch	19.440	7,796	151,554.240
Waterloo, Cedar Falls & Northern	10.530	2,400	25,272.000
<b>Buchanan</b>	70.393		\$ 491,674.22
C. G. W.—Main Line	11.374	6,589	74,943.266
C. G. W.—Southern Division	2.809	6,589	18,501.511
C. R. I. & P.—Decorah Branch	25.830	7,449	192,407.670
Dubuque & Sioux City	24.500	7,796	191,409.700
Waterloo, Cedar Falls & Northern	5.730	2,400	13,752.000
<b>Buena Vista</b>	96.070		\$ 710,007.410
C. M., St. P. & Pacific—D. M. Division	14.920	7,507	112,004.440
C. R. I. & P.—B. C. R. & N.—Main Line	7.850	7,507	58,959.950
C. N. Western—Toledo & N. W. Branch	23.770	9,271	220,271.670
C. R. I. & P.—Gowrie & N. W. Ry.	4.000	7,449	29,796.000
Dubuque & Sioux City Railway	25.400	7,796	198,018.400
M. & St. L.—Line to Storm Lake	20.130	4,515	90,886.950
<b>Butler</b>	104.883		\$ 822,754.557
C. G. W.—Oelwein-Clarion Branch	27.743	6,589	182,708.627
C. N. W.—Iowa, Minnesota & N. W. Branch	31.110	9,271	288,430.810
C. R. I. & P.—B. C. R. & N.—Main Line	21.080	7,449	157,024.920
Dubuque & Sioux City—Main	24.950	7,796	194,510.900
<b>Calhoun</b>	153.948		\$ 1,138,176.792
C. G. W.—Mason City & Ft. Dodge—Main Line	18.568	6,589	122,244.532
C. M., St. P. & Pacific—D. M. Div.—Main Line	29.390	7,507	220,630.730
C. M., St. P. & Pacific—D. M. Div.—S. L. Br.	11.730	7,507	88,067.119
C. N. W.—Toledo & N. W. Branch	23.840	9,271	221,620.640
C. R. I. & P.—Gowrie & Northwestern	16.400	7,449	122,161.600
Dubuque & Sioux City Railway	14.870	7,796	115,938.230
Dubuque & Sioux City—Omaha Division	25.840	7,796	201,448.640
Ft. Dodge, Des Moines & Southern	13.310	3,500	46,585.000
<b>Carroll</b>	119.226		\$ 968,849.614
C. G. W.—Mason City & Ft. Dodge—Main Line	25.926	6,589	170,104.114
C. M., St. P. & Pacific—Iowa Division	23.830	7,507	178,846.740
C. N. W.—Main Line	25.410	9,271	235,576.119
C. N. W.—Iowa Southwestern Branch	25.430	9,271	235,761.330
C. N. W.—Maple River Branch	9.240	9,271	85,501.140
<b>Cass</b>	71.102		\$ 498,675.548
Atlantic Northern	7.530	1,625	11,911.250
C. B. & Q.—R. O. A. R. R.	3.557	8,308	29,551.556
C. B. & Q.—Western Iowa	10.065	8,308	83,869.960
C. R. I. & P.—Iowa Division	27.030	7,449	201,246.170
C. R. I. & P.—Audubon Branch	8.870	7,449	66,072.630
C. R. I. & P.—Griswold Branch	14.230	7,449	106,024.780
<b>Cedar</b>	88.500		\$ 720,466.740
C. M., St. P. & Pacific—Dav. & N. W. Line	3.909	7,507	29,737.739
C. N. W.—Main Line	24.580	9,271	227,569.580
C. N. W.—Stanwood & Tipton Branch	8.500	9,271	78,803.500
C. R. I. & P.—Iowa Division	6.830	7,449	51,223.670
C. R. I. & P.—B. C. R. & N.—Main Line	8.930	7,449	66,517.230
C. R. I. & P.—Cedar Rapids & Clinton	26.110	7,449	194,635.290
C. R. I. & P.—Davenport, Iowa & Dakota	9.130	7,449	68,009.370

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
<b>Cerro Gordo</b>	169.234		\$ 1,080,762.066
C. G. W.—M. C. & Ft. D.—Main Line	31.484	6,589	207,448.076
C. M., St. P. & Pacific—Iowa & Dakota Div.	24.230	7,507	181,819.540
C. M., St. P. & Pacific—Austin Branch	9.140	7,507	68,613.080
C. N. W.—Iowa, Minnesota & N. W. Branch	29.010	9,271	269,951.710
C. R. I. & P.—St. P. & K. C. Short Line	15.830	7,449	117,843.180
C. R. I. & P.—B. C. R. & N.—Main Line	10.680	7,449	79,555.330
M. & St. L.—Northwood—Albia	24.350	4,515	109,940.250
Mason City & Clear Lake	15.530	3,000	46,590.000
<b>Cherokee</b>	57.210		\$ 446,009.160
Dubuque & Sioux City Railway	29.800	7,796	232,320.800
Dubuque & Sioux City—Onawa Branch	16.010	7,796	124,813.960
Dubuque & Sioux City—Sioux Falls	11.400	7,796	88,874.400
<b>Chickasaw</b>	58.806		\$ 420,500.084
C. G. W.—Main Line	25.536	6,589	168,190.814
C. M., St. P. & Pacific—Iowa & Dakota Div.	26.330	7,507	197,659.310
Dubuque & Sioux City—Monsa Branch	7.010	7,796	54,649.900
<b>Clarke</b>	46.430		\$ 385,657.360
C. B. & Q.—Main Line	25.822	8,308	214,529.176
C. B. & Q.—D. M. & K. C. Railway	20.508	8,308	171,128.184
<b>Clay</b>	110.150		\$ 755,977.070
C. M., St. P. & Pacific—Iowa & Dakota Div.	24.310	7,507	182,495.170
C. M., St. P. & Pacific—Spirit Lake Branch	8.110	7,507	60,881.770
C. M., St. P. & Pacific—D. M. Div.—Main Line	19.500	7,507	146,386.500
C. N. W.—Toledo & Northwestern Branch	5.700	9,271	52,844.700
C. R. I. & P.—Gowrie & Northwestern	25.970	7,449	193,450.530
M. & St. L.—Line to Storm Lake	26.560	4,515	119,918.400
<b>Clayton</b>	132.270		\$ 992,050.890
C. M., St. P. & Pacific—Dubuque Division	36.230	7,507	271,078.610
C. M., St. P. & Pacific—Volga Branch	42.010	7,507	315,369.070
C. M., St. P. & Pacific—Iowa—Dakota Division	22.680	7,507	170,258.760
C. M., St. P. & Pacific—Elkader Branch	19.180	7,507	143,984.360
C. M., St. P. & Pacific—Dav. & N. W. Line	12.170	7,507	91,360.190
<b>Clinton</b>	188.630		\$ 1,502,663.050
C. M., St. P. & Pacific—Iowa Division	35.310	7,507	265,072.170
C. M., St. P. & Pacific—Dav. & N. W. Line	12.280	7,507	92,155.960
C. M., St. P. & Pacific—Maquoketa Branch	21.500	7,507	161,400.500
C. M., St. P. & Pacific—Clinton Branch	10.580	7,507	79,424.060
C. M., St. P. & Pacific—Green Island Branch	7.760	7,507	57,906.230
C. N. W.—Main Line	40.170	9,271	372,416.070
C. N. W.—Iowa Midland Branch	33.440	9,271	309,651.400
C. R. I. & P.—Cedar Rapids & Clinton	14.650	7,449	109,127.850
Clinton, Davenport & Muscatine	10.860	3,150	34,206.000
Davenport, Rock Island & N. W. Ry.	9.120	8,066	73,470.720
<b>Crawford</b>	159.002		\$ 1,342,280.488
C. G. W.—M. C. & Ft. Dodge—Main Line	1.872	6,589	12,334.608
C. M., St. P. & Pacific—Iowa Division	12.990	7,507	97,515.930
C. M., St. P. & Pacific—Sioux City Branch	31.160	7,507	233,918.120
C. N. W.—Main Line	31.600	9,271	292,963.600
C. N. W.—Iowa & Southwestern Branch	1.830	9,271	16,905.930
C. N. W.—Boyer Valley Branch	17.940	9,271	166,321.740
C. N. W.—Soldier River Branch	28.440	9,271	263,667.240
Dubuque & Sioux City	33.170	7,796	258,566.820



TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Dallas	122.550		\$ 732,546.900
C. M., St. P. & Pacific—Iowa Division	20.510	\$ 7,507	\$ 153,968.570
C. M., St. P. & Pacific—D. M. Div.—Main Line	26.710	7,507	200,511.970
C. M., St. P. & Pacific—D. M. Div.—Boone Line	9.630	7,507	72,317.340
C. R. I. & P.—Iowa Division	17.540	7,449	130,653.460
D. M. & Central Iowa	21.200	2,520	53,424.000
M. & St. L.—D. M. to Ruthven	26.970	4,515	121,769.550
Davis	65.450		\$ 443,929.440
C. B. & Q.—C. B. & K. C. R. R.	15.450	\$ 8,308	\$ 128,538.600
C. R. I. & P.—St. P. & K. C. Short Line	.850	7,449	6,321.630
C. R. I. & P.—Southwestern Division	22.890	7,449	170,507.410
Wabash Railway—Main Line	26.300	5,283	138,721.580
Decatur	96.712		\$ 808,483.296
C. B. & Q.—Charlton Branch	15.907	\$ 8,308	\$ 132,155.326
C. B. & Q.—L. M. A. & S. W. R. R.	25.639	8,308	213,008.813
C. B. & Q.—D. M. & K. C. Railway	26.636	8,308	221,291.886
C. B. & Q.—K. & W. R. R.	14.180	8,308	117,807.440
C. B. & Q.—H. & S. R. R.	14.350	8,308	119,719.890
Delaware	109.092		\$ 758,341.796
C. G. W.—Main Line	25.624	\$ 6,589	\$ 168,836.536
C. M., St. P. & Pacific—Dav. & N. W. Line	28.960	7,507	217,402.730
C. M., St. P. & Pacific—Dubuque Southwestern	7.950	7,507	59,680.650
Dubuque & Sioux City Railway	24.460	7,796	190,690.160
Dubuque & Sioux City C. R. Branch	14.070	7,796	109,659.730
Manchester & Oneida Railway	8.028	1,500	12,042.000
Des Moines	61.236		\$ 490,546.473
C. B. & Q.—Main Line	18.070	\$ 8,308	\$ 150,125.560
C. B. & Q.—B. & N. W.	12.996	8,308	107,970.766
C. B. & Q.—K. & St. P.	8.980	8,308	74,695.840
C. R. I. & P.—B., C. R. & N.—Main Line	21.190	7,449	157,844.370
Dickinson	50.630		\$ 354,639.739
C. M., St. P. & P.—Spirit Lake Branch	12.330	\$ 7,507	\$ 92,561.319
C. R. I. & P.—Worthington Branch	4.050	7,449	30,165.630
C. R. I. & P.—C. R., I. F. & N. W.—Main Line	26.330	7,449	196,132.170
M. & St. L.—Line to Storm Lake	7.920	4,515	35,758.900
Dubuque	122.796		\$ 964,769.462
C. B. & Q.—C. B. & N. R. R.	.532	\$ 8,308	\$ 4,419.556
C. G. W.—Main Line	31.304	6,589	205,998.156
C. M., St. P. & Pacific—Dubuque Division	32.830	7,507	246,454.810
C. M., St. P. & P.—Cascade Branch	19.600	7,507	147,137.350
C. M., St. P. & Pacific—Dubuque S. W.	7.730	7,507	57,954.460
Dubuque & Sioux City Railway	29.900	7,796	233,100.630
Dunleith & Dubuque Bridge	1.010	10,000	10,000.000
Emmet	73.940		\$ 529,436.399
C. N. W.—Fox Lake Branch	18.780	\$ 9,271	\$ 174,109.280
C. R. I. & P.—C. R., I. F. & N. W.—Main	16.180	7,449	120,524.839
C. R. I. & P.—Lakota Division	30.040	7,449	223,777.960
M. & St. L.—Line to Storm Lake	18.940	4,515	85,514.100

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Fayette	132.211		\$ 968,533.150
C. G. W.—Main Line	19.841	\$ 6,589	\$ 130,732.349
C. G. W.—Southern Division	6.921	6,589	45,063.699
C. G. W.—Oelwein—Clarion Branch	7.349	6,589	48,422.561
C. M., St. P. & Pacific—Volga Branch	16.240	7,507	121,913.680
C. M., St. P. & Pacific—Dav. & Northwestern	37.029	7,507	277,909.140
C. R. I. & P.—Decorah Branch	44.290	7,449	329,916.210
C. R. I. & P.—Postville Branch	.480	7,449	3,575.520
Floyd	85.660		\$ 544,964.120
Charles City & Western Railway	21.330	\$ 2,700	\$ 57,564.000
C. M., St. P. & Pacific—Iowa & Dakota Division	24.830	7,507	186,323.740
C. N. W.—Iowa, Minnesota & N. W. Branch	.020	9,271	185.439
C. R. I. & P.—B., C. R. & N.—Main Line	20.320	7,449	151,363.680
Dubuque & Sioux City Railway	19.180	7,796	149,527.280
Franklin	106.339		\$ 645,114.971
C. G. W.—M. C. & Ft. D.—Main Line	.535	\$ 6,589	\$ 3,525.115
C. G. W.—Oelwein—Clarion Branch	24.144	6,589	159,084.816
C. R. I. & P.—St. P. & K. C. Short Line	25.100	7,449	186,969.900
C. R. I. & P.—C. R., I. F. & Northern—Main	13.600	7,449	101,314.540
Dubuque & Sioux City Railway	1.100	7,796	8,575.000
M. & St. L.—Northwood to Albion	27.230	4,515	122,943.450
M. & St. L.—Algona Branch	15.770	4,515	71,301.550
Fremont	69.976		\$ 554,922.108
C. B. & Q.—Nebraska City Branch	19.741	\$ 8,308	\$ 164,008.228
C. B. & Q.—Nebraska City, Sidney & N. E. R. R.	11.915	8,308	98,969.830
C. B. & Q.—K. C., St. J. & C. B. R. R.	29.580	8,308	246,750.640
Wabash—Omaha & St. L.	8.740	5,283	46,173.420
Greene	75.780		\$ 537,857.700
C. M., St. P. & Pacific—D. M. Div.—Main Line	27.360	\$ 7,507	\$ 205,391.520
C. N. W.—Main Line	24.190	9,271	224,265.490
M. & St. L.—D. M. to Ruthven	23.060	4,515	104,070.750
Ft. Dodge, Des Moines & Southern	1.180	5,500	6,550.000
Grundy	65.492		\$ 537,992.706
C. G. Western—Southern Division	7.922	\$ 6,589	\$ 52,108.068
C. N. W.—Iowa, Minn. & N. W. Branch	18.470	9,271	171,235.370
C. N. W.—Toledo & N. W. Branch	12.790	9,271	118,576.090
C. R. I. & P.—C. R., I. F. & N. W.—Main	26.310	7,449	195,983.190
Guthrie	70.340		\$ 526,082.560
C. M., St. P. & P.—Iowa Division	19.560	\$ 7,507	\$ 146,806.920
C. M., St. P. & P.—D. M. Division—Main	16.990	7,507	127,543.930
C. R. I. & P.—Iowa Division	19.290	7,449	143,691.210
C. R. I. & P.—Guthrie Center Branch	14.500	7,449	108,010.500
Hamilton	81.390		\$ 687,900.730
C. N. W.—Toledo & N. W. Branch	45.580	\$ 9,271	\$ 422,572.180
C. N. W.—D. M. & Minneapolis Branch	7.450	9,271	69,065.950
Dubuque & Sioux City Railway	22.600	7,791	176,189.600
Ft. Dodge, Des Moines & Southern	5.760	3,500	20,160.000
Hancock	108.820		\$ 697,966.300
C. M., St. P. & P.—Iowa & Dakota Division	24.150	\$ 7,507	\$ 181,294.050
C. R. I. & P.—Forest City Branch	24.700	7,449	183,990.300
C. R. I. & P.—Tiptonka Branch	21.100	7,449	157,173.900
M. & St. L.—Main Line	25.700	4,515	116,055.500
M. & St. L.—Algona Branch	13.170	4,515	59,462.550



TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
<b>Hardin</b> .....	148.860		\$ 1,155,992.830
C. N. W.—Toledo & N. W. Branch .....	24.810	9,271	230,012.510
C. N. W.—Alden Branch .....	26.400	9,271	244,754.400
C. R. I. & P.—St. P. & K. C. Short Line .....	27.220	7,449	202,761.280
C. R. I. & P.—C. R. I. F. & N.—Main .....	17.910	7,449	132,411.590
Dubuque & Sioux City Railway .....	23.750	7,796	185,152.000
M. & St. L.—Northwood to Albion .....	28.770	4,515	129,896.520
<b>Harrison</b> .....	114.229		\$ 998,029.701
C. G. W.—M. C. & Ft. D.—Main Line .....	1.949	6,589	12,841.961
C. M., St. P. & P.—Iowa Division .....	7.010	7,507	52,614.070
C. N. W.—Main Line .....	30.330	9,271	281,129.630
C. N. W.—Sioux City & Pacific Branch .....	32.400	9,271	300,280.400
C. N. W.—Soldier River Branch .....	13.120	9,271	121,635.220
Dubuque & Sioux City Railway .....	29.420	7,796	229,558.220
<b>Henry</b> .....	75.063		\$ 555,858.464
C. B. & Q.—Main Line .....	19.364	8,308	160,876.112
C. B. & Q.—Ft. Madison Branch .....	2.670	8,308	22,182.900
C. B. & Q.—B. & N. W. .....	9.520	8,308	79,021.160
C. B. & Q.—B. & W. .....	10.670	8,308	88,721.132
C. B. & Q.—St. L., K. & N. W. R. R. .....	14.250	8,308	118,389.000
M. & St. L.—Oskaloosa Line—Mississippi River .....	19.180	4,515	86,507.700
<b>Howard</b> .....	39.061		\$ 279,582.289
C. G. W.—Northern & Eastern Division .....	13.030	6,589	85,854.670
C. G. W.—W., M. & P. R. R. Branch .....	1.511	6,589	9,950.970
C. M., St. P.—Iowa, Minn. Division .....	24.520	7,507	184,071.640
<b>Humboldt</b> .....	89.970		\$ 646,778.410
C. N. W.—Toledo & N. W. Branch .....	35.140	9,271	325,782.940
C. R. I. & P.—C. R., I. F. & N. W.—Main .....	25.030	7,449	186,448.470
M. & St. L.—Main Line .....	23.450	4,515	105,876.730
M. & St. L.—D. M. to Ruthven .....	6.350	4,515	28,670.250
<b>Ida</b> .....	40.380		\$ 371,088.480
C. N. W.—Maple River Branch .....	28.160	9,271	261,781.360
Dubuque & Sioux City Railway .....	2.220	7,796	17,367.120
<b>Iowa</b> .....	57.850		\$ 422,515.430
C. M., St. P. & P.—Kansas City Division .....	32.600	7,507	244,728.320
C. R. I. & P.—Iowa Division .....	25.250	7,449	188,067.250
<b>Jackson</b> .....	89.770		\$ 699,657.790
C. M. & St. P. & P.—Iowa Division .....	12.920	7,507	96,990.480
C. M., St. P. & P.—Dubuque Division .....	31.100	7,507	233,467.700
C. M., St. P. & P.—Cascade Branch .....	16.130	7,507	121,012.610
C. M., St. P. & P.—Green Island Branch .....	12.140	7,507	91,124.860
C. M., St. P. & P.—Maquoketa Branch .....	2.800	7,507	21,015.220
C. N. W.—Iowa Midland Branch .....	14.600	9,271	135,356.600
<b>Jasper</b> .....	120.142		\$ 753,268.888
C. G. W.—Southern Division .....	19.022	6,589	125,355.358
C. R. I. & P.—Iowa Division .....	34.380	7,449	256,096.620
C. R. I. & P.—Newton to Reasnor .....	10.420	7,449	77,613.580
C. R. I. & P.—St. P. & K. C. Short Line .....	17.520	7,449	129,606.480
M. & St. L.—Northwood to Albion .....	3.900	4,515	17,614.520
M. & St. L.—Newburg to Van Cleave .....	6.000	4,515	27,090.000
M. & St. L.—New Sharon to Newton .....	20.810	4,515	94,067.150
M. & St. L.—Lynnville to Lynnville Jct. .....	2.520	4,515	11,373.220
Des Moines & Central Iowa Railway .....	5.450	2,520	13,794.000

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
<b>Jefferson</b> .....	87.580		\$ 694,927.550
C. B. & Q.—Main Line .....	24.586	8,308	204,390.488
C. B. & Q.—Ft. Madison Branch .....	13.000	8,308	108,004.000
C. B. & Q.—B. & W. Railway .....	17.784	8,308	147,749.472
C. M., St. P. & P.—Muscatine Line .....	4.020	7,507	30,178.140
C. R. I. & P.—Southwestern Division .....	26.400	7,449	196,653.600
M. & St. L.—Oskaloosa to Mississippi River .....	1.790	4,515	8,081.850
<b>Johnson</b> .....	85.470		\$ 592,045.220
Cedar Rapids & Iowa City Railway .....	18.220	5,000	91,100.000
C. I. & P.—Iowa Division .....	27.200	7,449	202,612.800
C. R. I. & P.—B., C. R. & N.—Main Line .....	16.080	7,449	119,779.920
C. R. I. & P.—Montezuma Branch .....	7.670	7,449	57,064.430
C. R. I. & P.—Iowa City & Western .....	10.130	7,449	75,458.370
C. R. I. & P.—Elmira Digby Branch .....	3.820	7,449	28,455.180
C. R. I. & P.—Cedar Rapids & Clinton .....	2.960	7,449	21,974.550
<b>Jones</b> .....	95.800		\$ 759,707.320
C. M., St. P. & P.—Iowa Division .....	25.470	7,507	191,203.290
C. M., St. P. & P.—Davenport & N. W. .....	27.570	7,507	206,967.990
C. M., St. P. & P.—Dubuque S. W. .....	19.780	7,507	148,488.600
C. N. W.—Iowa Midland Branch .....	22.980	9,271	213,047.580
<b>Kerkuk</b> .....	153.843		\$ 1,113,311.364
C. B. & Q.—B. & W. Railway .....	13.443	8,308	111,684.444
C. M., St. P. & P.—Kansas City Branch .....	30.700	7,507	230,464.000
C. M., St. P. & P.—Muscatine Line .....	9.580	7,507	70,415.660
C. N. W.—Ottumwa, C. F. & St. P. Branch .....	16.800	9,271	155,567.190
C. R. I. & P.—Oskaloosa Division .....	25.790	7,449	192,109.710
C. R. I. & P.—Montezuma Branch .....	31.200	7,449	232,079.210
M. & St. L.—Oskaloosa—Mississippi River .....	26.350	4,515	118,970.250
<b>Kossuth</b> .....	144.930		\$ 1,121,749.010
C. M., St. P. & P.—Iowa & Dakota Division .....	24.350	7,507	182,795.450
C. N. W.—Fox Lake Branch .....	11.750	9,271	108,954.220
C. N. W.—Toledo & North Western Branch .....	46.510	9,271	431,194.210
C. R. I. & P.—C. R., I. F. & N. W. Branch .....	4.310	7,449	32,105.190
C. R. I. & P.—Forest City Branch .....	6.600	7,449	49,140.910
C. R. I. & P.—Tiltonka Branch .....	3.820	7,449	28,455.180
C. R. I. & P.—Lakota Division .....	25.810	7,449	192,258.690
M. & St. L.—Main Line .....	7.780	4,515	35,126.700
M. & St. L.—Algona Branch .....	14.560	4,515	65,728.400
<b>Lee</b> .....	159.706		\$ 1,904,298.468
Atchison, Topeka & Santa Fe .....	19.890	38,515	766,063.850
C. B. & Q.—Ft. Madison Branch .....	25.640	8,308	213,017.120
C. B. & Q.—C. B. & K. C. R. R. .....	16.800	8,308	140,322.120
C. B. & Q.—St. L., K. & N. W. R. R. .....	2.900	8,308	24,840.920
C. B. & Q.—St. L., K. & N. W. R. R. .....	33.700	8,308	280,478.080
C. B. & Q.—K. & St. P. R. R. .....	33.340	8,308	277,098.568
C. R. I. & P.—St. P. & Kansas City .....	27.190	7,449	202,538.310
<b>Linn</b> .....	207.830		\$ 1,456,908.320
Cedar Rapids & Iowa City Railway .....	9.080	5,000	45,400.000
Cedar Rapids & Marion City Railway .....	21.940	5,650	123,961.000
C. M., St. P. & P.—Iowa Division .....	25.800	7,507	193,680.600
C. M., St. P. & P.—Kansas City Division .....	17.370	7,507	130,306.500
C. M., St. P. & P.—Dubuque S. W. .....	8.120	7,507	60,956.840
C. N. W.—Main Line .....	34.270	9,271	317,717.170
C. R. I. & P.—Decorah Division .....	21.090	7,449	157,059.410
C. R. I. & P.—B., C. R. & N.—Main Line .....	21.670	7,449	161,419.830
Dubuque & Sioux City .....	27.780	7,796	215,572.880
Waterloo, Cedar Falls & Northern .....	20.710	2,400	49,704.000



TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Louisa	73.968		\$ 488,121.444
C. B. & Q.—B. & N. W. Railway	3.148	\$ 8,308	\$ 26,151.584
C. M., St. P. & P.—Muscatine Railway	6.110	7,507	45,867.770
C. R. I. & P.—Southwestern Division	19.020	7,449	141,679.980
C. R. I. & P.—B., C. R. & N.—Main Line	23.190	7,449	172,749.310
M. & St. L.—Oskaloosa to Mississippi River	22.520	4,515	101,677.800
Lucas	69.925		\$ 563,516.390
C. B. & Q.—Main Line	26.853	\$ 8,308	\$ 223,094.734
C. B. & Q.—Charlton Branch	18.741	8,308	114,169.228
C. B. & Q.—C., D. M. & S. R. R.	9.051	8,308	75,195.798
C. R. I. & P.—St. P. & K. C. Short Line	20.280	7,449	151,063.720
Lyon	110.410		\$ 917,663.970
C. M., St. P. & P.—Iowa & Dakota Division	9.420	\$ 7,507	\$ 70,715.940
C. M., St. P. & P.—Sioux City and Dakota	8.040	7,507	60,321.280
C. R. I. & P.—C. R., I. F. & N. W.—Main	37.830	7,449	281,796.670
C. St. P., M. & O.—Rock River Branch	17.440	13,123	228,863.130
Dubuque & Sioux City	24.260	7,796	189,130.960
Great Northern Railway	18.420	6,750	124,335.000
Madison	53.215		\$ 390,291.326
C. B. & Q.—D. M. & K. C. Railway	13.870	\$ 8,308	\$ 102,844.722
C. G. W.—Southern Division	19.405	6,589	128,331.474
C. R. I. & P.—Iowa Division	8.490	7,449	63,242.610
C. R. I. & P.—Winterset Branch	12.880	7,449	95,943.120
Mahaska	150.156		\$ 1,130,204.208
C. B. & Q.—B. & W. Railway	26.746	\$ 8,308	\$ 222,365.768
C. N. W.—Southern Iowa Branch	19.150	9,271	177,339.650
C. N. W.—Ottumwa, C. F. & St. P. Branch	15.660	9,271	145,041.860
C. R. I. & P.—St. P. & K. C. Short Line	21.340	7,449	159,061.660
C. R. I. & P.—Oskaloosa Division	26.880	7,449	200,229.120
C. R. I. & P.—Montezuma Branch	4.310	7,449	32,105.190
M. & St. L.—Northwood to Albia	25.250	4,515	114,003.750
M. & St. L.—Oskaloosa to Mississippi River	14.440	4,515	65,106.600
M. & St. L.—New Sharon to Newton	7.380	4,515	33,320.700
Marion	122.957		\$ 865,582.196
C. B. & Q.—A. K. & D. M. & D. M. & K. Br.	29.204	\$ 8,308	\$ 243,706.822
C. B. & Q.—B. & W. R. R.	8.03	8,308	6,671.214
C. R. I. & P.—Keokuk to D. M.	14.640	7,449	109,053.260
C. R. I. & P.—Oskaloosa Division	12.860	7,449	95,794.140
C. R. I. & P.—St. P. & K. C. Short Line	16.350	7,449	121,731.150
Wabash Railway—Des Moines to St. L.	30.100	5,283	206,365.300
Marshall	138.118		\$ 887,971.822
C. G. W.—Southern Division	31.518	\$ 6,589	\$ 208,648.802
C. M., St. P. & P.—Iowa Division	24.990	7,507	187,509.930
C. N. W.—Main Line	25.990	9,271	240,953.290
M. & St. L.—Northwood to Albia	29.870	4,515	134,863.650
M. & St. L.—Story City Line	15.250	4,515	68,837.750
M. & St. L.—Newburg to Van Cleave	10.200	4,515	46,032.000
Mills	99.737		\$ 699,243.626
C. B. & Q.—Main Line	27.623	\$ 8,308	\$ 229,671.584
C. B. & Q.—N. C. S. & N. E. R. R.	8.915	8,308	74,006.714
C. B. & Q.—H. & A. B.	10.483	8,308	87,092.264
C. B. & Q.—K. C. St. J. & C. B. R. R.	17.963	8,308	149,236.664
Tabor & Northern Railway	8.790	1,500	13,185.000
Wabash—Omaha & St. Louis	25.960	5,283	137,146.880

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Mitchell	74.535		\$ 535,078.905
C. G. W.—Northern & Eastern	9.886	\$ 6,589	\$ 65,138.854
C. G. W.—Wisconsin, Minnesota & Pacific	20.994	6,589	138,329.466
C. G. W.—Mason City & Ft. Dodge	5.305	6,589	34,964.645
C. M., St. P. & P.—Austin Line	7.760	7,507	58,254.320
Dubuque & Sioux City—Mona Branch	22.720	7,796	177,125.120
Dubuque & Sioux City—Stacyville Branch	7.800	7,796	61,276.560
Monona	113.700		\$ 981,477.780
C. M., St. P. & P.—Sioux City Branch	27.530	\$ 7,507	\$ 206,667.710
C. N. W.—Sioux City & Pacific Branch	25.750	9,271	238,728.250
C. N. W.—Maple River Branch	24.350	9,271	225,748.850
C. N. W.—Soldier River Branch	19.750	9,271	183,102.250
Dubuque & Sioux City—Onawa Branch	16.320	7,796	127,230.720
Monroe	113.067		\$ 762,054.056
C. B. & Q.—Main Line	27.915	\$ 8,308	\$ 231,917.820
C. B. & Q.—A. K. & D. M. & D. M. & K. R. R.	10.772	8,308	89,493.776
C. M., St. P. & P.—Kansas City	10.470	7,507	78,598.290
C. N. W.—Southern Iowa Branch	16.800	9,271	155,762.800
Iowa Southern Utilities	11.640	2,520	29,332.800
M. & St. L.—Northwood-Albia	13.580	4,515	61,313.700
Wabash—D. M. & St. Louis	21.890	5,283	115,044.870
Montgomery	48.427		\$ 402,381.516
C. B. & Q.—Main Line	25.903	\$ 8,308	\$ 215,103.816
C. B. & Q.—Nebraska City Branch	7.668	8,308	63,705.744
C. B. & Q.—R. O. & A. R. R.	12.439	8,308	103,343.212
C. B. & Q.—Brownville & Nodaway Valley	2.418	8,308	20,088.744
Muscatine	137.410		\$ 921,313.750
Burlington, Muscatine & N. W.			
C. M., St. P. & P.—Muscatine Line	5.500	\$ 1,500	\$ 8,250.000
C. R. I. & P.—Iowa Division	16.720	7,507	125,517.040
C. R. I. & P.—Southwestern Division	25.050	7,449	186,597.450
C. R. I. & P.—Wilton Branch	22.770	7,449	169,613.730
C. R. I. & P.—B., C. R. & N.—Main	11.880	7,449	88,494.120
C. R. I. & P.—Montezuma Branch	19.180	7,449	142,871.820
C. R. I. & P.—Dav., Iowa & Dakota	19.250	7,449	143,393.250
C. R. I. & P.—Dav., Iowa & Dakota	.600	7,449	4,916.340
Clinton, Davenport & Muscatine	16.400	3,150	51,660.000
O'Brien	96.520		\$ 813,469.770
C. M., St. P. & P.—Iowa & Dakota Division	24.030	\$ 7,507	\$ 180,318.140
C. N. W.—Toledo & N. W. Branch	25.300	9,271	234,556.300
C. R. I. & P.—Gowrie & N. W.	13.220	7,449	98,475.780
C. St. P., M. & O.—Main Line	6.610	13,123	86,743.000
Dubuque & Sioux City	27.370	7,796	213,376.520
Osceola	57.180		\$ 527,962.340
C. R. I. & P.—C. R., I. F. & N. W.—Main	25.610	\$ 7,449	\$ 190,768.800
C. R. I. & P.—Worthington Branch	.650	7,449	4,841.850
C. R. I. & P.—Gowrie & N. W.	12.940	7,449	96,390.000
C. St. P., M. & O.—Main Line	17.980	13,123	236,961.540
Page	101.522		\$ 783,428.776
C. B. & Q.—Nebraska City Branch	11.800	\$ 8,308	\$ 98,034.400
C. B. & Q.—Tarkio Valley	2.174	8,308	18,061.592
C. B. & Q.—Brownville & Nodaway Valley	22.810	8,308	189,505.480
C. B. & Q.—C. C. S. & S. W. R. R.	17.768	8,308	147,616.544
C. B. & Q.—H. & S. R. R.	27.130	8,308	225,206.040
Wabash Railway—Omaha & St. L.	19.840	5,283	104,814.720



## TAXABLE VALUATION OF PROPERTY

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
<b>Palo Alto</b>	75.280		\$ 505,844.139
C. M., St. P. & P.—Iowa & Dakota Division	24.340	7,507	182,780.350
C. N. W.—Fox Lake Branch	2.740	9,271	25,402.340
C. R. I. & P.—C. R., I. F. & N. W.—Main	27.300	7,449	203,337.700
M. & St. L.—D. M. to Ruthven	20.900	4,515	94,365.500
<b>Plymouth</b>	113.120		\$ 943,002.140
C. M., St. P. & P.—Sioux City-Dakota	15.000	7,507	112,605.000
C. N. W.—Maple River Branch	7.960	9,271	73,797.160
C. N. W.—Hawarden Branch	20.520	9,271	190,240.920
C. St. P., M. & O.—Main Line	2.480	13,123	32,496.000
Dubuque & Sioux City Railway	34.870	7,796	271,349.230
Great Northern Railway	25.290	6,750	170,707.200
<b>Pocahontas</b>	91.080		\$ 677,453.830
C. M., St. P. & P.—D. M. Division	11.010	7,507	82,632.000
C. N. W.—Toledo & N. W. Branch	24.180	9,271	224,172.780
C. R. I. & P.—Gowrie & N. W.	29.390	7,449	218,926.110
Dubuque & Sioux City Railway	9.770	7,796	76,106.320
M. & St. L.—Des Moines to Ruthven	16.730	4,515	75,335.360
<b>Polk</b>	242.094		\$ 1,909,444.719
C. B. & Q.—A. K. & D. M. & D. M. & K.	10.135	8,308	84,301.580
C. B. & Q.—D. M. & K. C. Railway	7.428	8,308	61,711.821
C. G. W.—Southern Division	29.032	6,589	191,291.848
C. M., St. P. & P.—D. M. Div.—Main	10.570	7,507	79,348.590
C. M., St. P. & P.—D. M. Div.—Boone	10.010	7,507	75,145.070
C. N. W.—D. M. & Minneapolis Branch	24.160	9,271	223,567.360
C. R. I. & P.—Iowa Division	27.870	7,449	207,043.620
C. R. I. & P.—St. P. & K. C. Short Line	7.650	7,449	56,984.850
C. R. I. & P.—Winterset Branch	7.690	7,449	57,282.810
C. R. I. & P.—St. P. & K. C., Cedar Rapids	21.650	7,449	161,270.850
Des Moines City Railway	3.910	4,000	15,640.000
Des Moines Terminal	.980	40,323	39,516.240
Des Moines & Central Iowa	33.070	2,530	83,526.000
Des Moines Union Railway	4.010	114,058	458,499.377
Ft. Dodge, Des Moines & Southern	20.450	3,500	71,575.000
Iowa Transfer	.240	45,000	11,250.000
M. & St. L.—Des Moines to Ruthven	9.050	4,515	40,860.750
Wabash—Des Moines to St. Louis	15.080	5,283	79,667.040
<b>Pottawattamie</b>	188.753		\$ 1,748,643.077
C. B. & Q.—R. O. & Atlantic R. R.	1.096	8,308	9,122.768
C. B. & Q.—H. & A. R. R.	5.244	5,308	27,837.132
C. B. & Q.—K. C., St. J. & C. B. R. R.	8.250	8,308	68,700.240
C. G. W.—M. C. & Ft. D., D. R. R.—Main	28.373	6,589	186,949.007
C. M., St. P. & P.—Iowa Division	36.550	7,507	274,310.850
C. N. W.—Main Line	19.060	9,271	176,705.760
C. R. I. & P.—Iowa Division	45.110	7,449	336,024.390
C. R. I. & P.—Harlan Branch	1.160	7,449	8,640.540
C. R. I. & P.—Carson Branch	17.730	7,449	132,077.770
Dubuque & Sioux City—Omaha Division	19.720	7,796	153,737.120
Omaha Bridge & Terminal Railway	.500	20,019	10,009.500
Union Pacific Railway	2.080	93,928	195,370.340
Union Pacific Railway—Union Ave.	1.720	93,928	161,556.760
Wabash Railway—Omaha & St. Louis	11.220	5,283	59,228.000
<b>Poweshiek</b>	96.330		\$ 659,028.230
C. N. W.—Ottumwa, C. P. & St. P. Branch	27.230	9,271	252,140.230
C. R. I. & P.—Iowa Division	25.690	7,449	191,291.848
C. R. I. & P.—Montezuma Branch	6.770	7,449	50,429.730
M. & St. L.—Northwood to Albion	22.910	4,515	103,428.620
M. & St. L.—New Sharon to Newton	.080	4,515	361.500
M. & St. L.—G. M. Jet. to Montezuma	13.610	4,515	61,384.000

## ASSESSMENT OF PUBLIC UTILITIES

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
<b>Ringgold</b>	79.809		\$ 621,970.791
C. B. & Q.—L. M. A. & S. W. R. R.	28.643	8,308	237,957.736
C. B. & Q.—H. & S. R. R.	27.268	8,308	226,542.544
C. G. W.—Southern Division	23.899	6,589	157,470.511
<b>Sac</b>	107.530		\$ 935,164.000
C. M., St. P. & P.—D. M. Division	19.150	7,507	143,759.050
C. N. W.—Maple River Branch	54.030	9,271	500,519.420
C. N. W.—Boyer Valley Branch	6.830	9,271	63,320.580
C. N. W.—Toledo & N. W. Branch	8.570	9,271	79,452.470
Dubuque & Sioux City—Omaha Division	18.960	7,796	147,812.160
<b>Scott</b>	145.040		\$ 963,958.190
C. M., St. P. & P.—Dav. & N. W.	25.290	7,507	189,832.080
C. M., St. P. & P.—Maquoketa Branch	7.800	7,507	58,554.000
C. M., St. P. & P.—Muscatine Branch	1.900	7,507	14,263.300
C. R. I. & P.—Iowa Division	13.760	7,449	102,498.240
C. R. I. & P.—Southwestern Division	12.090	7,449	90,058.410
C. R. I. & P.—Cedar Rapids & Clinton	25.490	7,449	189,875.010
C. R. I. & P.—Dav., Iowa & Dakota	2.770	7,449	20,633.730
Clinton, Davenport & Muscatine	31.060	3,150	97,839.000
Davenport, Rock Island & North Western	24.790	8,056	199,708.240
<b>Shelby</b>	95.814		\$ 708,297.386
Atlantic Northern	3.040	1,625	4,940.000
C. G. W.—M. C. & Ft. D. R. R.	32.814	6,589	216,211.446
C. M., St. P. & P.—Iowa Division	24.070	7,507	180,693.400
C. N. W.—Iowa & Southwestern Branch	18.730	9,271	173,553.120
C. R. I. & P.—Iowa Division	6.420	7,449	47,822.580
C. R. I. & P.—Harlan Branch	10.750	7,449	80,076.750
<b>Sioux</b>	147.480		\$ 1,292,055.060
C. M., St. P. & P.—Iowa & Dakota Division	29.080	7,507	218,308.560
C. M., St. P. & P.—Sioux City & Dakota Div.	16.870	7,507	126,643.000
C. N. W.—Toledo & Northwestern Branch	25.000	9,271	231,777.500
C. N. W.—Toledo & Northwestern	2.370	9,271	21,972.270
C. N. W.—Hawarden Branch	7.630	9,271	70,737.730
C. St. P., M. & O.—Main Line	22.090	13,123	289,887.070
Dubuque & Sioux City—Sioux Falls Branch	7.080	7,796	55,196.680
Great Northern Railway	27.300	6,750	184,275.000
<b>Story</b>	141.550		\$ 1,015,321.130
C. M., St. P. & P.—Iowa Division	24.660	7,507	185,122.620
C. N. W.—Main Line	24.230	9,271	224,636.330
C. N. W.—D. M. & Minneapolis Branch	25.730	9,271	238,542.830
C. R. I. & P.—St. P. & K. C. Short Line	28.600	7,449	213,041.400
Ft. Dodge, Des Moines & Southern	18.800	3,500	65,800.000
M. & St. L.—Story City Branch	19.530	4,515	88,177.650
<b>Tama</b>	138.636		\$ 1,148,435.280
C. G. W.—Southern Division	12.626	6,589	83,192.714
C. M., St. P. & P.—Iowa Division	26.410	7,507	198,259.870
C. N. W.—Main Line	25.340	9,271	234,927.140
C. N. W.—Iowa, Minn. & N. W. Branch	30.310	9,271	281,004.010
C. N. W.—Ottumwa, C. P. & St. P. Branch	.110	9,271	1,019.810
C. N. W.—Toledo & N. W. Branch	22.140	9,271	205,259.940
C. R. I. & P.—C. R., I. F. & N. W.—Main	18.200	7,449	135,571.800
Tama & Toledo Railway	3.500	1,300	4,550.000



TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Taylor	60.787		\$ 495,084.226
C., B. & Q.—Creston Branch	28.008	8,308	232,690.464
C., B. & Q.—H. & S. Branch	27.000	8,308	224,316.000
C. G. W.—Southern Division	5.779	6,589	38,077.821
Union	66.069		\$ 509,809.458
C., B. & Q.—Main Line	24.779	8,308	205,861.923
C., B. & Q.—Creston Branch	10.742	8,308	89,244.536
C., B. & Q.—Creston & Northern	7.922	8,308	65,515.976
C. G. W.—Southern Division	22.506	6,589	148,865.044
Van Buren	80.200		\$ 633,530.730
C., B. & Q.—Madison Branch	14.730	8,308	122,293.706
C., B. & Q.—C. B. & K. C. R. R.	27.330	8,308	227,067.640
C. R. I. & P.—St. P. & K. C. Short Line	33.650	7,449	250,658.550
C. R. I. & P.—Keosauqua Branch	4.500	7,449	33,520.500
Wapello	116.463		\$ 872,391.664
C., B. & Q.—Main Line	26.723	8,308	222,614.694
C. M., St. P. & P.—Kansas City Division	28.600	7,507	215,150.450
C. M., St. P. & P.—Muscatine Line	13.870	7,507	104,125.000
C. R. I. & P.—St. P. & K. C. Short Line	20.980	7,449	155,821.020
C. R. I. & P.—Southwestern Division	7.740	7,449	57,655.260
M. & St. L.—Northwood to Albia	.010	4,515	45.150
Wabash Railway—Main Line	9.480	5,283	50,082.810
Warren	112.057		\$ 869,634.913
C., B. & Q.—A. K. & D. M. & D. M. & K. R. R.	7.606	8,308	63,203.268
C., B. & Q.—C. B. & S. R. R.	21.407	8,308	177,849.326
C., B. & Q.—D. M. & K. C. Railway	27.357	8,308	227,281.956
C. G. W.—Southern Division	15.787	6,589	104,029.543
C., R. I. & P.—Winterset Branch	20.180	7,449	150,320.820
C., R. I. & P.—Indianola Branch	6.330	7,449	47,152.170
C. R. I. & P.—St. P. & K. C. Short Line	13.300	7,449	99,071.700
Washington	128.479		\$ 147,553.862
C., B. & Q.—B. & W. Railway	13.875	8,308	115,273.500
C., B. & Q.—B. & N. W. Railway	13.014	8,308	108,130.312
C. M., St. P. & P.—Muscatine Line	26.200	7,507	196,685.400
C. R. I. & P.—Oskaloosa Division	14.260	7,449	106,222.740
C., R. I. & P.—Southwestern Division	24.110	7,449	179,565.290
C., R. I. & P.—Montezuma Branch	23.930	7,449	178,254.570
C., R. I. & P.—Iowa City & Western	1.400	7,449	10,428.600
M. & St. L.—Oskaloosa to Mississippi River	11.690	4,515	52,790.350
Wayne	94.143		\$ 733,709.714
C., B. & Q.—Charlton Branch	6.803	8,308	57,367.044
C., B. & Q.—K. & W. R. R.	29.860	8,308	248,076.880
C. M., St. P. & P.—Kansas City Division	14.960	7,507	112,304.720
C. R. I. & P.—Southwestern Division	27.820	7,449	207,231.180
C. R. I. & P.—St. P. & K. C. Short Line	14.610	7,449	108,829.890
Webster	231.762		\$ 1,335,736.558
C. G. W.—M. C. & Ft. D.—Main Line	27.731	6,589	182,719.550
C. G. W.—Lehigh Branch	15.751	6,589	103,783.820
C. N. W.—Toledo & N. W. Branch	25.960	9,271	240,675.160
C. R. I. & P.—Gowrie & N. W.	7.410	7,449	55,197.990
Dubuque & Sioux City Railway	27.340	7,796	213,141.640
Dubuque & Sioux City—Omaha Division	5.970	7,796	46,545.010
Ft. Dodge, Des Moines & Southern	54.470	3,500	190,645.000
M. & St. L.—Main Line	35.280	4,515	159,289.200
M. & St. L.—D. M. to Ruthven	31.850	4,515	143,802.750

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Winnebago	58.600		\$ 395,752.200
C. N. W.—Iowa, Minn. & N. W. Branch	11.430	9,271	106,067.530
C. R. I. & P.—Forest City Branch	21.200	7,449	158,365.740
C. R. I. & P.—Lakota Division	4.920	7,449	36,649.080
M. & St. L.—Main Line	20.950	4,515	94,769.850
Winnechick	83.050		\$ 622,059.130
C. M., St. P. & P.—Iowa & Dakota	29.750	7,507	223,333.250
C. M., St. P. & P.—Davenport & N. W.	2.470	7,507	18,542.290
C. M., St. P. & P.—Iowa & Minnesota	17.230	7,507	129,345.610
C. M., St. P. & P.—Decorah Branch	9.510	7,507	71,391.570
C. R. I. & P.—Decorah Branch	22.970	7,449	171,103.580
C. R. I. & P.—Postville Branch	1.130	7,449	8,342.880
Woodbury	147.419		\$ 1,249,333.430
C. M., St. P. & P.—Sioux City Branch	31.900	7,507	239,923.730
C. M., St. P. & P.—Sioux City & Dakota	5.520	7,507	41,438.640
C. N. W.—Sioux City & Pacific Branch	22.330	9,271	206,928.720
C. N. W.—Maple River Branch	45.210	2,271	102,641.910
C. St. P., M. & O.	.660	13,123	8,661.180
Dubuque & Sioux City Railway	6.120	7,796	47,711.520
Dubuque & Sioux City—Onawa Branch	25.940	7,796	202,228.240
Great Northern Railway	6.850	6,750	46,237.500
Sioux City Bridge Co.	.789	8,000	6,312.000
Sioux City Terminal Co.	2.050	15,000	30,750.000
Worth	62.437		\$ 435,658.973
C. G. W.—M. C. & Ft. Dodge—Main	16.657	6,589	109,752.973
C. M., St. P. & P.—Austin Branch	11.280	7,507	84,678.960
C. N. W.—Iowa, Minn. & N. W. Branch	13.780	9,271	127,764.380
C. R. I. & P.—B. C. R. & N.—Main Line	6.790	7,449	50,578.710
M. & St. L.—Main Line	.340	4,515	1,535.100
M. & St. L.—Northwood to Albia	13.500	4,515	61,358.850
Wright	180.188		\$ 928,330.072
C. G. W.—M. C. & Ft. D.—Main Line	33.436	6,589	220,243.914
C. G. W.—Oelwein—Clarion Branch	12.252	6,589	80,794.518
C. N. W.—Toledo & N. W. Branch	23.850	9,271	221,113.350
C. R. I. & P.—C. B. I. F. & N. W.—Main	36.150	7,449	269,791.350
C. R. I. & P.—Forest City Branch	18.960	7,449	141,233.040
M. & St. L.—Algona Branch	15.540	4,515	70,163.100
Grand Totals	10,237.625		\$ 76,791,709.250



TABLE NO. 5—RAILWAY EARNINGS AND TAXES  
Abstract of Reports of Railway Companies for the Year Ended December 31, 1928.

Name of Road	Miles Main Track in Iowa Reported for Taxation Purposes	Railway Operating Revenues for Iowa		Railway Operating Expenses for Iowa		Net Revenue or Loss from Railway Operations in Iowa				State and Local Taxes Paid in Iowa in 1928 on Operating Property
		Total		Total		Net Revenue		Net Loss		
		Total	Per Mile	Total	Per Mile	Total	Per Mile	Total	Per Mile	
Atchison, Topeka & Santa Fe Ry.	19,899	\$ 1,528,672	\$ 76.85	\$ 1,397,438	\$ 70.28	\$ 131,234	6.58			\$ 81,708
Atlantic Northern Railway	17,070	38,500	2.26	34,858	2.04	3,642	0.21			2,109
Burlington, Muscatine & Northwestern Railway Company	5,500	41,834	8.15	38,210	10.66			\$ 13,383	2,432	1,089,279
Chicago, Burlington & Quincy Ry.	1,365,143	18,696,555	13.69	15,619,883	11.44	3,076,672	2.25			480,332
Chicago Great Western Ry.	769,176	13,090,665	17.01	11,255,563	14.63	1,835,102	2.38			1,277,000
Chicago, Milwaukee, St. Paul and Pac. Ry.	1,855,136	29,436,400	15.86	21,719,067	11.70	7,717,336	4.16			1,388,915
Chicago, Rock Island & Pacific Ry.	1,619,094	31,169,645	30.48	24,691,644	15.23	6,478,001	5.25			1,504,281
Chicago & North Western Railway	2,186,120	28,008,000	12.87	22,850,235	10.54	6,157,765	2.83			86,071
Chicago, St. Paul, M. & O. Ry.	74,399	2,376,323	32.00	1,877,250	21.34	799,620	10.70			32,767
Davenport, R. I. & N. W. Ry.	33,910	Included in report of C. B. & Q. R. R. Co. and the C. B. & P. & R. Ry. Co.								1,458
Des Moines Terminal Co.	4,019	Leased and operated by C. B. & Q. R. R. Co. and the C. B. & P. & R. Ry. Co.								\$ 77,783
Des Moines Union Ry.		All revenues and expenses transferred to C. B. & Q. R. R. Co. and the C. B. & P. & R. Ry. Co.								
Illinois Central operating the Duquesne & Sioux City R. R.	716,416	11,021,062	15.38	10,428,438	14.57	592,624	827			517,000
Dunleith & Dubuque Bridge Co.	1,010	Operating by the Ill. Cent. in connection with the D. & S. C. Ry.								21,000
Great Northern Ry.	77,800	929,730	11.94	697,297	8.96	232,433	2.98			\$ 87,591
Iowa Transfer Ry. (Electrified Jan. 1, 1929)	5,240	Operating expenses and taxes paid by parent lines								1,675
Manchester & Onida Ry.	8,025	43,495	5.41	30,495	3.79	12,999	1.61			335,462
Manitowish & Onida Ry.	789,740	6,765,374	8.67	6,056,392	7.69	708,982	898			9,635
Minneapolis & St. Louis Railroad	500	Operating by the Illinois Central Railway Co., St. P. & M. O. Ry. Co. and C. B. & Q. R. R. Co.								11,384
Omaha Bridge and Terminal Ry.	789,740	130,802	16.62	238,634	116.40	39,798	10.16			3,444
Sioux City Bridge Co.	2,050	359,432	4.64	34,302	3.97	4,941	502			1,159
Sioux City Terminal Ry.	8,700	39,242	4.51	34,302	3.97	4,941	502			\$ 80,023
Tabor & Northern Ry.	3,800	177,369	46.65	127,323	33.51	50,046	13.15			\$ 89,339
Union Pacific Ry.	3,800	177,369	46.65	127,323	33.51	50,046	13.15			
Wabash Railroad	292,730	1,509,971	7.44	1,124,888	10.30			624,917	3.08	\$ 7,140,401
State Totals and Averages	9,742,195	\$146,124,557	15.204	\$119,061,871	12.221	\$20,622,716	2.083			

Note—Only mileage reported to State Board of Assessment and Review for taxation purposes is used in computing the above per mile revenues and expenses.

\*Accrued.  
†In addition to the above the C. B. & Q. Ry. Co. reported earnings of \$306,310 and expenses of \$239,445 over mileage of D., R. I. & N. W. Ry. Co. \$89,774 tax.

TAXABLE VALUATION OF PROPERTY

ASSESSMENT OF PUBLIC UTILITIES

TABLE NO. 5—RAILWAY EARNINGS AND TAXES—Continued

Interurban Lines	Miles of Road Reported for Taxation Purposes	Railway Operating Revenues		Railway Operating Expenses		Net Revenue		Net Loss		Taxes Paid
		Total		Total		Total		Total		
		Total	Per Mile	Total	Per Mile	Total	Per Mile	Total	Per Mile	
Cedar Rapids & Iowa City Ry. Co.	37,300	\$ 530,996	19,450	399,112	14,619	\$ 131,884	4,831			\$ 36,914
Cedar Rapids & Marion City Ry. Co.	21,940	383,632	17,485	306,274	13,960	77,349	3,525			32,994
Charles City Western Ry. Co.	21,320	137,856	6,472	94,201	4,421	43,755	2,051			6,205
Clinton, Davenport & Muscatine Ry.	58,320	311,707	5,345	269,013	4,613	42,694	738			29,233
Des Moines & Central Iowa Ry.	59,720	424,696	7,111	473,544	7,929			\$ 48,849	818	22,800
Des Moines City Ry. Co.	5,310	785,418	21,840	467,768	17,323	\$17,650	4,034			6,430
Dr. Dodge, D. M. & Southern R. R. Co.	149,700	1,468,856	10,173	1,082,652	10,365			190,777	691	67,598
Iowa Southern Utilities Co.	39,490	322,548	8,175	116,851	2,884	2,291	177			9,499
Mason City & Clear Lake Ry.	15,820	150,321	9,679	116,100	7,787	34,128	2,198			7,367
Tama & Toledo Railroad Co.	3,260	11,826	3,591	14,002	4,001			2,146	613	382
Waterloo, Cedar Falls & Northern	107,650	1,123,437	10,438	885,682	8,300	240,755	2,236			33,400
State Totals and Averages *		496,420	\$ 4,765,143	9,618	\$ 4,322,335	8,736	\$ 441,820	892		\$ 234,302

†Including branch lines in the city of Cedar Rapids.

\*Estimated.

TABLE NO. 6—RAILROAD BUSINESS  
Abstract of Reports of Railway Companies for Entire System for the Year Ended December 31, 1928.

Name of Road	Miles of Main Track Operated	Gross Revenues for System	Revenue Per Mile	Operating Expenses for System	Expenses Per Mile	Net Revenue for System	Net Revenue Per Mile	Taxes Paid or Accrued in 1928
Atchison, Topeka & Santa Fe Ry.	9,428.45	\$36,577,069.77	\$21.57	\$18,744,790.07	\$19.87	\$17,832,279.70	\$18.85	\$15,022,556.50
Chicago, Burlington & Quincy Ry.	9,375.78	16,218,801.34	17.30	13,786,832.78	12,671.46	44,104,576.56	4,704.81	11,639,245.82
Chicago Great Western Ry.	1,492.47	25,037,536.61	16.75	11,498,611.61	14,357.70	5,388,004.76	2,400.17	6,395
Chicago, Milwaukee, St. Paul & Pacific Ry.	1,619,094	30,939,400.30	19.12	125,240,512.34	14,614,555.05	6,478,001.31	5.25	1,000,487.65
Chicago & North Western Ry.	8,463.51	132,080,735.45	17,970.69	116,638,998.11	13,781.87	35,450,847.34	4,188.82	9,018,381.31
Chicago, Rock Island & Pacific Ry.	7,265.20	134,116,610.70	17,752.19	18,533,563.06	13,065.19	35,642,747.64	6,067.00	4,188.82
Chicago, St. Paul, Minneapolis & Omaha Ry.	1,746.58	27,088,951.67	13,496.53	22,988,962.99	13,165.60	4,079,088.68	2,522.48	1,586,802.91
Illinois Central operating the Duquesne & Sioux City Railroad.	5,091.86	135,834,861.09	30,064.96	119,819,327.52	23,785.51	36,015,533.57	7,149.85	9,788,896.56
Great Northern Ry.	8,164.14	136,717,000.70	16,047.80	83,235,115.56	10,309.55	44,581,995.14	5,506.38	10,297,907.19
Manitowish & Oueda Ry.	1,427.80	14,490,331.12	5,877.34	12,381,982.69	7,606.57	2,108,348.43	1,470.77	778,896.44
Union Pacific Ry.	3,731.81	121,671,610.96	32,644.30	77,711,571.34	20,834.89	43,960,039.62	11,800.21	2,021,000.28
Wabash Railroad	2,924.30	11,072,991.07	13,166.54	6,121,567.67	3,761.64	18,461,423.40	7,506.01	2,022,356.82
State Totals and Averages	70,573.76	1,368,317,418.00	\$19,444.00	\$99,302,304.00	\$14,100.00	\$76,015,014.00	\$5,485.00	\$88,910,609.00



**TABLE NO. 7—REPORT BY YEARS**  
**Comparative Statement of Taxable Valuations of Railroad Property, Revenues and Taxes Reported in the State of Iowa**  
**for the Years 1889 to 1929 Inclusive.**

Date Reported	Miles of Road Reported for Taxation Purposes	Taxable Value		Gross Operating Revenues		Net Revenue or Loss				Taxes Paid
		Total	Per Mile	Total	Per Mile	Total	Per Mile	Total	Per Mile	
1889	8,298,000	\$ 43,271,008	\$ 5,214	\$ 36,365,664	\$ 4,390	\$ 9,515,947	\$ 1,147			\$ 1,194,657.00
1890	8,200,000	42,858,890	5,189	37,462,779	4,536	11,885,600	1,439			1,302,582.00
1891	8,377,000	44,558,606	5,319	37,689,553	4,522	10,986,373	1,312			1,245,344.00
1892	8,403,000	44,666,157	5,316	44,416,488	5,210	12,625,800	1,503			1,246,224.00
1893	8,475,000	44,869,784	5,292	44,284,063	5,223	12,736,553	1,502			1,322,582.00
1894	8,477,000	44,873,686	5,292	42,634,972	5,029	12,467,668	1,470			1,403,785.00
1895	8,481,000	44,376,542	5,232	35,874,444	4,230	10,365,390	1,222			1,355,625.00
1896	8,487,000	44,381,211	5,229	37,658,442	4,438	12,575,962	1,481			1,377,678.00
1897	8,841,000	44,373,916	5,232	39,622,290	4,671	12,420,593	1,465			1,382,564.00
1898	8,474,000	44,438,782	5,244	41,335,050	4,877	13,403,424	1,582			1,383,908.00
1899	8,518,000	44,550,129	5,230	46,202,908	5,424	15,332,068	1,823			1,404,651.00
1900	9,236,000	46,008,510	4,981	49,549,679	5,364	15,566,967	1,685			1,424,134.00
1901	9,336,000	47,071,338	5,042	52,354,817	5,607	15,994,072	1,706			1,509,370.00
1902	9,414,000	51,307,950	5,449	56,079,943	6,018	16,469,975	1,766			1,563,492.87
1903	9,725,8173	56,541,513	5,814	56,466,305	5,965	17,134,102	1,807			1,623,496.46
1904	9,799,6363	57,535,160	5,871	58,466,240	6,019	15,076,163	1,552			1,874,419.17
1905	9,799,2283	58,190,189	5,967	57,396,848	5,857	15,345,574	1,566			2,141,863.83
1906	9,827,0303	62,337,199	6,342	62,702,307	6,400	19,238,598	1,964			2,089,351.74
1907	9,824,2303	63,334,120	6,447	69,791,348	7,114	21,890,798	2,231			2,211,682.18
1908	9,876,8300	63,457,616	6,425	73,081,792	7,451	18,919,330	1,966			2,312,742.68
1909	9,878,7300	63,665,866	6,445	67,707,032	6,876	17,089,211	1,819			2,412,724.79
1910	9,794,2570	63,729,447	6,506	72,169,278	7,378	16,144,598	1,651			2,505,375.51
1911	9,868,2300	65,824,482	6,678	78,444,225	7,959	15,028,007	1,526			2,627,509.25
1912	9,868,9620	65,951,446	6,671	77,984,583	7,910	16,086,595	1,724			2,721,391.05
1913	9,946,1810	78,599,233	7,879	81,697,971	8,325	17,282,849	1,761			2,852,488.00
1914	9,973,2210	78,669,112	7,868	87,815,833	8,819	20,663,997	2,075			3,108,604.27
1915	9,998,4560	78,880,876	7,875	89,950,216	8,999	23,092,491	2,310			3,506,436.26
1916	10,029,3830	78,865,593	7,863	89,055,425	8,873	22,672,467	2,261			3,654,125.00
1917	9,980,8000	78,701,879	7,855	89,818,933	10,001	27,445,263	2,750			3,948,030.00
1918	9,911,8170	78,725,202	7,943	104,606,690	10,554	22,079,050	2,227			4,271,351.00
1919	9,868,8870	78,554,672	7,938	119,315,480	12,057	4,407,961	449			4,694,690.00
1920	9,843,0620	78,521,046	7,977	126,309,798	12,838	6,981,378	679			4,982,946.50
1921	9,842,0000	79,354,008	8,003	159,198,327	16,175			\$ 9,587,204	954	5,696,497.00

**TABLE NO. 7—REPORT BY YEARS—Continued**

Comparative Statement of Taxable Valuations of Railroad Property, Revenues and Taxes Reported in the State of Iowa  
for the Years 1889 to 1929 Inclusive.

Date Reported	Miles of Road Reported for Taxation Purposes	Taxable Value		Gross Operating Revenues		Net Revenue or Loss				Taxes Paid
		Total	Per Mile	Total	Per Mile	Total	Per Mile	Total	Per Mile	
1922	9,847,8180	78,916,467	8,014	148,723,183	15,102	9,086,623	923			6,366,268.00
1923	9,843,5600	78,721,621	7,997	144,447,563	14,674	17,827,994	1,811			6,978,306.00
1924	9,836,2970	78,670,591	7,998	153,396,041	15,596	20,941,352	2,129			6,849,705.00
1925	9,836,4280	76,162,178	7,743	144,006,421	14,640	21,942,885	2,231			6,970,310.00
1926	9,759,0980	75,438,529	7,732	139,908,209	14,336	25,951,543	2,654			6,935,466.00
1927	9,755,410	75,588,395	7,749	142,162,560	14,675	24,500,876	2,521			6,915,507.00
1928	9,748,076	74,639,833	7,656	142,204,831	14,588	24,085,348	2,471			6,882,234.00
1929	9,742,190	74,594,743	7,657	148,124,587	15,204	29,062,716	2,983			7,200,175.00

This table shows the aggregate taxable value and the average taxable value per mile of the railroad property of this state, as fixed by the State Board of Assessment and Review on the first Monday in March or the second Monday of July of the respective years named in the left hand column. The items, "miles of road" and "operating revenue," shown in connection with each year's assessment, are for the year ending on the 31st day of December last preceding.

Note—The taxes paid are always paid on the mileage reported two years prior to the date the taxes are reported to the State Board of Assessment and Review, e. g., the taxes reported in 1906 were levied on 9,799,636 miles of road, that being the mileage reported and assessed in 1904, and the taxes were paid in 1905. Hence, in determining the amount of taxes paid per mile, it is necessary to use the mileage reported two years prior to the year in which the taxes were reported to the State Board of Assessment and Review. In determining the per cent of tax on gross and net earnings, it is necessary to take earnings of preceding year.



TABLE NO. 8—CLASSIFICATION

The following is the classification of Railways doing business in Iowa as classified by the Iowa State Board of Assessment and Review, July, 1929, under the provisions of Chapter 373, Sections 8123, 8124, 8125, Code 1927.

## CLASS "A" RAILROADS

Atchison, Topeka & Santa Fe Railway.  
Cedar Rapids & Iowa City Railway.  
Cedar Rapids & Marion City Railway.  
Charles City Western Railway.  
Chicago, Burlington & Quincy Railway.  
Chicago Great Western Railway.  
Chicago, Milwaukee, St. Paul & Pacific Railway.  
Chicago & Northwestern Railway.  
Chicago, Rock Island & Pacific Railway.  
Chicago, St. Paul Minneapolis & Omaha Railway.  
Clinton, Davenport & Muscatine Railway.  
Des Moines & Central Iowa Railway.  
Des Moines City Railway Company.  
Ft. Dodge, Des Moines & Southern Railway.  
Great Northern Railway.  
Illinois Central Railway Co. (Operating Dubuque & Sioux City Railway).  
Iowa Southern Utilities Company.  
Iowa Transfer Railway (Electrified January 1st, 1926).  
Mason City & Clear Lake Railway.  
Minneapolis & St. Louis Railroad.  
Sioux City Bridge Company.  
Union Pacific Railway.  
Wabash Railroad.  
Waterloo, Cedar Falls & Northern Railway.

## CLASS "B" RAILROADS

Tama & Toledo Railroad Company.

## CLASS "C" RAILROADS

Atlantic Northern Railway Company.  
Burlington, Muscatine & Northwestern Railway Company.  
Des Moines Terminal Company.  
Des Moines Union Railway.  
Manchester & Oneida Railway.  
Sioux City Terminal Railway.  
Tabor & Northern Railway Company.

TABLE NO. 9—AMERICAN RAILWAY EXPRESS COMPANY

(Now Railway Express Agency, Incorporated.)

Statement of Taxable Value of Express Property as Fixed by the State Board of Assessment and Review, July, 1929.

Counties	Mileage	Aggregate Taxable Value
Adair	37.214	\$ 909.35
Adams	29.862	746.55
Allamakee	64.820	1,629.50
Appanoose	148.830	3,739.75
Audubon	34.680	867.00
Benton	101.920	2,548.00
Black Hawk	152.553	3,813.83
Boone	122.910	3,072.73
Bremer	98.217	2,339.43
Buchanan	70.393	1,759.83
Buena Vista	96.070	2,401.75
Butler	104.883	2,622.08
Calhoun	140.638	3,515.55
Carroll	119.226	2,989.65
Cass	71.102	1,777.55
Cedar	88.000	2,212.50
Cerro Gordo	144.704	3,617.60
Chester	57.210	1,439.25
Chickasaw	58.866	1,471.65
Clarke	46.420	1,169.50
Clay	110.150	2,753.75
Clayton	132.270	3,306.75
Clinton	177.770	4,444.25
Crawford	3,159.002	7,875.05
Dallas	122.550	3,054.75
Davis	65.450	1,636.25
DeWatur	96.712	2,417.80
Delaware	109.092	2,727.30
Des Moines	61.226	1,539.90
Dickinson	50.630	1,265.75
Dubuque	122.796	3,069.90
Emmet	75.940	1,848.50
Fayette	132.211	3,305.25
Floyd	64.340	1,608.50
Franklin	106.339	2,658.48
Fremont	69.976	1,749.40
Greene	75.900	1,884.75
Grundy	65.492	1,637.50
Guthrie	70.340	1,758.90
Hamilton	75.630	1,890.75
Hancock	108.820	2,729.50
Hardin	148.860	3,721.00
Harrison	114.229	2,835.73
Henry	75.063	1,871.58
Howard	39.061	976.53
Humboldt	89.970	2,242.25
Ida	40.380	1,009.50
Iowa	57.850	1,446.25
Jackson	89.770	2,244.25
Jasper	120.142	3,005.55
Jefferson	87.589	2,189.50
Johnson	82.119	2,052.75
Jones	95.800	2,395.00
Keokuk	152.845	3,846.18
Kossuth	144.950	3,623.75
Lee	159.806	3,945.15
Linn	181.000	4,525.00
Lodica	78.988	1,949.70
Lucas	69.925	1,748.13
Lyon	110.410	2,760.25
Madison	53.215	1,339.38
Malaska	159.156	3,978.90
Marion	122.967	3,073.93
Marshall	138.118	3,452.96
Mills	96.727	2,406.43
Mitchell	74.825	1,863.13



TABLE NO. 9—Continued

Counties	Mileage	Aggregate Taxable Value
Monona	112.700	2,841.20
Monroe	112.067	2,836.68
Montgomery	48.427	1,210.68
Muscatine	115.510	2,887.75
O'Brien	96.520	2,412.80
Oscola	57.180	1,429.50
Pare	101.522	2,528.65
Palo Alto	75.260	1,882.00
Plymouth	113.130	2,829.00
Pocahontas	91.080	2,277.40
Polk	238.070	5,911.75
Pottawattamie	188.753	4,718.52
Poweshiek	96.320	2,406.80
Ringgold	79.809	1,995.25
Sac	107.530	2,688.25
Scott	113.980	2,819.50
Shelby	95.814	2,326.35
Sioux	147.480	3,657.40
Story	135.170	3,379.25
Tama	138.636	3,465.30
Taylor	60.787	1,519.68
Union	66.029	1,650.38
Van Buren	80.200	2,005.00
Wapello	116.463	2,911.58
Warren	112.057	2,801.40
Washington	128.479	3,211.98
Wayne	94.143	2,332.58
Webster	109.222	4,980.25
Winneshago	58.670	1,465.00
Winnebuck	83.050	2,076.25
Woodbury	144.630	3,615.75
Worth	62.497	1,560.90
Wright	130.188	3,254.70
Totals	10,020.462	250,511.53

The taxable value per mile was fixed at \$25.00.

TABLE NO. 10—EQUIPMENT CARS

Amount of Tax Assessed Against Equipment Companies by the State Board of Assessment and Review, July, 1929, at 103.0963 Mills on the Dollar of Taxable Property.

Names of Companies	Amount of Tax
Acme Petroleum Co., 75 East Wacker Drive, Chicago, Ill.	72.20
Alax Tank Car Co., 945 Kennedy Bldg., Tulsa, Okla.	1.50
American Cyanamid Co., 535 Fifth Avenue, New York, N. Y.	1.00
American Refining Properties, Box 1147, Wichita Falls, Texas.	353.35
American Refrigerator Transit Co., Missouri Pacific Bldg., St. Louis, Mo.	649.70
American Solvents & Chemical Corporation, 122 E. 42nd St., New York, N. Y.	8.00
American Steel Car Lines, Inc., 308 S. La Salle St., Chicago, Ill.	84.40
American Sugar Refining Co., 117 Wall Street, New York, N. Y.	3.10
American Tank Line of The Grasselli Chemical Co., Cleveland, Ohio.	54.48
American Tar Products Co., Union Trust Bldg., Pittsburgh, Pa.	31.90
Askeney Linseed Manufacturing Co., Des Moines, Iowa.	40.55
Archer-Daniels-Midland Co., P. O. Box 2078, Minneapolis, Minn.	210.30
Armour and Company, Union Stock Yards, Chicago, Ill.	4,814.00
Arms Yager Railway Car Co., Room 1382, 410 N. Michigan Ave., Chicago, Ill.	3.60
Arnold Brothers Pickle & Preserve Co., 1001 S. Van Buren St., Green Bay, Wis.	9.75
Atlas Powder Co., Wilmington, Delaware.	1.00
Barber Asphalt Co., 1600 Arch Street, Philadelphia, Pa.	1.15
Barnes Refining Co., 4 E. 42nd St., N. W., Tulsa, Okla.	1,570.65
Barrett Company, 40 Rector St., New York, N. Y.	160.75
Bell Gas & Oil Co., Box 1893, Tulsa, Okla.	6.00
Berry, J. B. & Sons, Oil City, Pa.	7.95
Best Foods, Inc., 297 Fourth Avenue, New York City, N. Y.	158.00
Bokene Refining Co., Enid, Oklahoma.	608.50
Budlong Pickle Co., 1840 Marcy St., Chicago, Ill.	1.50
Burlington Refrigerator Express, Munsey Bldg., Washington, D. C.	256.90
California Dispatch Line, 216 Pine St., San Francisco, California.	79.00
Carnegie Refining Co., Carnegie, Pa.	1.15
Carnegie Steel Co., Carnegie Bldg., Pittsburgh, Pa.	2.20
Central Commercial Co., 332 S. Michigan Avenue, Chicago, Ill.	69.25
Certainated Products Corporation, 100 E. 42nd St., New York, N. Y.	1.60
Chestnut & Smith Corporation, Cheyenne at Seventh, Tulsa, Okla.	130.00
Chicago, New York & Boston Refrigerator Co., 110 North Franklin St., Chicago, Ill.	36.50
Chicago Tank Car Co., 80 E. Jackson Blvd., Chicago, Ill.	65.30
Chickasha Cotton Oil Co., Chickasha, Okla.	19.30
Clark, H. E., Box 781, Tulsa, Okla.	2.25
Cleveland-Cliffs Iron Co., 140 Union Trust Bldg., Cleveland, Ohio.	3.35
Columbia Naval Stores Co. of Delaware, Box 1555, Savannah, Ga.	4.45
Columbian Gasoline Corporation, 45 East 42nd St., New York, N. Y.	42.50
Commercial Car Line, 208 S. LaSalle St., Chicago, Ill.	163.10
Conley Tank Line, Oliver Bldg., Pittsburgh, Pa.	473.05
Continental Oil Co., Continental Oil Bldg., Denver, Colorado.	281.90
Continental Tank Car Co., Box 781, Tulsa, Okla.	406.15
Cook Paint & Varnish Co., North Kansas City, Mo.	1.50
Cosden & Co., Tulsa, Okla.	3,726.30
Crown Central Petroleum Co., Post Dispatch Bldg., Houston, Texas.	19.80
Crystal Car Line, 333 North Michigan Avenue, Chicago, Ill.	19.30
Crystal Oil Refining Corporation, Commercial Bank Bldg., Shreveport, La.	212.45
Cudahy Packing Co., 111 W. Monroe St., Chicago, Ill.	2,438.65
Cushing Refining & Gasoline Co., Cushing, Okla.	273.50
Darling & Company, 4201 S. Ashland Ave., Chicago, Ill.	4.30
Davis, Wm. Co. Inc., 4101 S. Union Avenue, Chicago, Ill.	6.20
Decker, Jacob E. & Sons, Mason City, Iowa.	228.80
Deep Water Oil Refineries, Inc., 832 First National Bank Bldg., Houston, Tex.	69.90
Derby Oil Co., 533 N. Lawrence Ave., Wichita, Kan.	97.55
De Soto Gasoline Co., Box 1791, Houston, Texas.	1.30
Dewey Portland Cement Co., Kansas City, Missouri.	8.15
Doid Refrigerator Car Line, 745 Williams St., Buffalo, New York.	363.40
De Pont, E. I. De Nemours & Co., 1007 Market St., Wilmington, Delaware.	14.05
Eagle Gasoline Co., 929 Kennedy Bldg., Tulsa, Okla.	2.75
Eastern Live Stock Express Co., 527 W. 36th St., New York City, N. Y.	2.00
East Side Packing Co., 1214 N. 2nd St., East St. Louis, Ill.	7.45
El Dorado Refining Co., El Dorado, Kansas.	304.15
Elm Oil Co., Box 1696, Tulsa, Okla.	1.25
Emery Manufacturing Co., Bradford, Pa.	4.00
Emlenton Refining Co., Emlenton, Pa.	8.10



TABLE NO. 10—Continued

Names of Companies	Amount of Tax
Empire Oil & Refining Co., Bartlesville, Okla.	5,614.40
Fairmont Creamery Co., 1202 James Street, Omaha, Neb.	129.40
Fleischmann Transportation Co., 609 Washington St., New York City, N. Y.	39.35
Franchot, D. W. & Son, South Cheyenne Ave., Tulsa, Okla.	2.00
Franklin Creek Refining Co., Franklin, Pa.	2.00
Fredonia Lined Oil Co., P. O. Box 2078, Minneapolis, Minn.	7.41
Freedom Oil Works Co., Freedom, Pa.	1.00
Freeport Asphalt Co., 914 Second National Bank Bldg., Houston, Texas.	24.00
Frontier Manufacturing Co., North Tonawanda, New York	5.40
Fruit Growers Express Co., Munsey Bldg., Washington, D. C.	1,426.40
Galena Signal Oil Co., Petroleum Bldg., Houston, Texas.	8.61
General American Tank Line, 940 Continental Illinois Bank Bldg., Chicago, Ill.	11,690.95
General Chemical Co., 40 Rector St., New York, N. Y.	49.80
General Electric Co., 1 River Road, Schenectady, N. Y.	0.90
Gillespie, L. C. & Sons, 6-8 Fletcher St., New York City, N. Y.	50.45
Gillilan Co. Inc., Brunswick, Georgia.	3.10
Gilmore, J. W. & Co., Moscow, Idaho.	1.15
Globe Oil Refining Co., Blackwell, Oklahoma.	2,300.75
Golden Rule Refining Co., 129 W. 1st Street, Wichita, Kansas.	1.30
Grace, John H., 29 W. Jackson Blvd., Chicago, Ill.	71.75
Grace & Co., W. R., 332 Pine St., San Francisco, California.	106.25
Gulf Refining Co., Frick Building Annex, Pittsburgh, Pa.	154.15
Haffner Thrall Car Co., 149 S. Dearborn St., Chicago, Illinois.	24.80
Haskins Brothers & Co., Omaha, Nebraska.	14.80
Hately Brothers, 1341 W. 37th Street, Chicago, Illinois.	14.75
Helz, H. J. Company, Pittsburg, Pa.	101.85
Henaghan & Hanlon, Sistersville, West Virginia.	0.95
Hercules Powder Co., 900 Market Street, Wilmington, Delaware.	4.85
H. H. C. Equipment Corporation, Enid, Oklahoma.	1,716.50
Highway Oil Refining Co., Box 2043, Tulsa, Oklahoma.	4.85
Hooker Electro Chemical Co., 25 Pine Street, New York, N. Y.	4.45
Hornel, G. A. & Company, Austin, Minnesota.	248.75
Howard, Oscar R., Drawer 1688, Tulsa, Oklahoma.	71.20
Hubinger, J. C. Brothers, Keokuk, Iowa.	5.40
Humble Oil Co., Humble Bldg., Houston, Texas.	132.52
Hurley Gasoline Co., Tulsa, Oklahoma.	31.70
Illinois Oil Company, Rock Island, Illinois.	609.85
Illinois Steel Co., 238 S. LaSalle Street, Chicago, Ill.	1.45
Imperial Oil Limited, 445 Christina Street, South Sarnia, Ontario.	1,222.00
Imperial Refining Co., Tulsa, Okla.	106.00
Independent Oil & Gas Co., Box 1889, Tulsa, Okla.	1,328.20
Independent Refining Co., Oil City, Pa.	4.70
Indian Refining Co., Lawrenceville, Illinois.	246.75
Interstate Tank Car Corporation, 450 Produce Exchange Bldg., New York City, New York.	22.15
Iowa Packing Co., Des Moines, Iowa.	30.90
Iowa Park Producing & Refining Co., Iowa Park, Texas.	41.30
Island Petroleum Co., 401 Keyser Bldg., Baltimore, Md.	7.70
Johnson Oil Refining Co., 178 West Adams Street, Chicago, Illinois.	548.60
Kanotex Refining Co., Arkansas City, Kansas.	560.90
Kansas City Structural Steel Co., 114 West 10th Street, Kansas City, Mo.	104.40
Keith Railway Equipment Co., 80 E. Jackson Blvd., Chicago, Illinois.	207.00
La Fortune, J. A., Box 2169, Tulsa, Oklahoma.	1.15
Lemont Refining Co., 33 South Clark Street, Chicago, Illinois.	2.30
Libby, McNeill & Libby Co., Union Stock Yards, Chicago, Illinois.	24.90
Liquid Dispatch Line, 2513 South Robey Street, Chicago, Illinois.	1,300.60
Live Poultry Transit Co., 308 W. Washington Street, Chicago, Illinois.	463.00
Lubrite Refining Co., 354 Washington Blvd., St. Louis, Missouri.	11.30
Magnolia Petroleum Co., Box 1607, Dallas, Texas.	66.85
Marland Refining Co., Ponca City, Oklahoma.	1,247.65
Matheson Stock Car Co., 326 North Michigan Avenue, Chicago, Illinois.	67.90
Matheson Alkali Works, 250 Park Avenue, New York, N. Y.	41.90
Mathiessen & Hegeler Zinc Co., La Salle, Illinois.	26.00
McMan Oil & Gas Co., Box 712, Tulsa, Oklahoma.	1.75
Menasha Wooden Ware Co., Menasha, Wisconsin.	11.30
Merchants Dispatch Inc., 466 Lexington Avenue, New York City, N. Y.	9.35
Merrimac Chemical Co., 148 State Street, Boston, Mass.	37.70
Mexican Petroleum Corporation, 122 East 42nd St., New York City, N. Y.	47.40
Michigan Electrochemical Co., Menominee, Michigan.	58.30
Mineral Point Zinc Co., 160 Front Street, New York, N. Y.	58.30
Minnesota Lined Oil Co., Minneapolis, Minnesota.	10.80

TABLE NO. 10—Continued

Names of Companies	Amount of Tax
Monsanto Chemical Works, St. Louis, Missouri.	1.65
Myles Salt Manufacturing Co., 1007 Camp Street, New Orleans, Louisiana.	6.55
National Car Co., Munsey Bldg., Washington, D. C.	16.80
National Pipe Line Co., 1404 East 9th Street, Cleveland, Ohio.	1,129.25
National Zinc Co. Inc., 61 Broadway, New York, N. Y.	1.00
Neman Tank Car Co., 603 Tulsa Loan Bldg., Tulsa, Okla.	15.75
Northern Refrigerator Line Inc., 97 East Wisconsin Ave., Milwaukee, Wis.	508.65
Northwestern Refrigerator Line, 19 S. LaSalle Street, Chicago, Ill.	707.65
Ohio Tank Car Co., Box 1402, Tulsa, Oklahoma.	192.60
Ohio Valley Refining Co., St. Marys, West Virginia.	2.40
Oil State Gasoline Co., 424 South Cheyenne, Tulsa, Okla.	7.95
Orient Petroleum Co., 1614 Federal Reserve Bank Bldg., Kansas City, Missouri.	80.85
Pacific Fruit Express Co., 65 Market St., San Francisco, California.	16,350.85
Palmolive Company, Milwaukee, Wisconsin.	30.45
Pan Handle Refining Co., P. O. Box 1107, Wichita Falls, Texas.	419.60
Paper Makers Chemical Corporation, 640 North 13th Street, Easton, Pa.	2.60
Paragon Refining Co., 2865 Front Street, Toledo, Ohio.	2.00
Pericles Oil Refining Co., Chanute, Kansas.	228.25
Penick & Ford Tank Line Co., Cedar Rapids, Iowa.	313.90
Penna Oil Products Refining Co., Warren, Pa.	3.00
Pennsylvania Salt Manufacturing Co., 1000 Widener Bldg., Philadelphia, Pa.	3.10
Pennsylvania Tank Line, Lock Drawer 544, Sharon, Pa.	1,110.35
Pennoil Co., Oil City, Pa.	72.20
Philadelphia Quartz Company, 121 South 3rd St., Philadelphia, Pa.	3.65
Phillips Petroleum Co., Bartlesville, Oklahoma.	1,904.00
Pierce Pipe Line Co., 1709 Locust Street, St. Louis, Missouri.	443.65
Pittsburgh By-Product Coke Co., Koppers Bldg., Pittsburgh, Pa.	8.20
Producers Oil Co., Mid-Continent Bldg., Tulsa, Okla.	7.65
Producers & Refiners Corporation, Box 449, Independence, Kansas.	963.10
Prairie & Gamble Transportation Co., Gwynne Bldg., Cincinnati, Ohio.	202.70
Prudential Refining Co., 90 West Street, New York City, New York.	2.75
Pure Oil Co., 35 East Wacker Drive, Chicago, Illinois.	2,943.85
Quaker City Tank Line Inc., 1221 Locust Street, St. Louis, Missouri, includes British American Oil Co.	2,482.00
Rath Packing Co., Waterloo, Iowa.	309.30
Red Star Yeast & Products Co., 70-83 East Buffalo St., Milwaukee, Wis.	3.65
Refiners Car Corporation, Warren, Pa.	3.65
Republic Creamery Co., 1616 Merchants Bank Bldg., Indianapolis, Ind.	2.90
Reserve Petroleum Co., Box 2065, Tulsa, Oklahoma.	9.60
Roberts & Oake, Union Stock Yards, Chicago, Illinois.	1.55
Roby Tank Line, 41 East 42nd Street, New York, N. Y.	8.65
Rock Island Refining Co., Duncan, Oklahoma.	6.55
Root Refineries, Commercial Bank Bldg., Shreveport, La.	73.30
Rossville Co., Mill & Main Streets, Lawrenceburg, Indiana.	1.00
Rotary Gasoline Co., Box 2043, Tulsa, Oklahoma.	1.15
Safety Refrigeration Inc., P. O. Box 904, New Haven, Connecticut.	3.10
St. Ansgar Produce Co., St. Ansgar, Iowa.	5.70
St. Louis Independent Packing Co., 3515 Chateau Avenue, St. Louis, Mo.	2.25
SCO Tank Co., Canal Bank Bldg., 210 Baronne Street, New Orleans, La.	7.20
Seaboard Refining Co., 607 Baronne Bldg., New Orleans, La.	5.15
Shaffer Oil & Refining Co., 300 West Adams Street, Chicago, Illinois.	2,045.10
Shell Oil Company, 200 Bush Street, San Francisco, California.	1.00
Shell Petroleum Corporation, 1221 Locust Street, St. Louis, Missouri.	2,478.00
Shippers Car Line Corporation, 30 Church Street, New York City, N. Y.	967.10
Shippers Car Line Corporation, CKRX, 30 Church Street, New York City, N. Y.	189.75
Shreveport Producing & Refining Co., Box 101, Shreveport, Louisiana.	57.40
Shorian Oil Co., 794 Shell Bldg., St. Louis, Missouri.	14.00
Simmons Oil & Refining Co., Shreveport, Louisiana.	9.25
Simms Oil Co., 16th Floor Magnolia Bldg., Dallas, Texas.	122.75
Sinclair Refining Co., 45 Nassau Street, New York City, New York.	3,551.25
Skelly Oil Co., P. O. Box 2067, Tulsa, Oklahoma.	2,546.20
Sloan & Zook Tank Car Co., 101 Main Street, Bradford, Pa.	13.10
Solox Car Line Corporation, 52 William Street, New York, N. Y.	13.00
Solvay Process Co., Box 271, Syracuse, New York.	1.25
Snyder Kellogg & Sons, Inc., 98 Delaware Avenue, Buffalo, New York.	222.70
Squire Dugan Co., 1915 Elston Avenue, Chicago, Illinois.	19.15
Staley, A. E. Manufacturing Co., Decatur, Illinois.	1.90
Standard Transit Co., Sharon, Pa.	1,639.50
Sun Oil Co., 1428 South Penn Square, Philadelphia, Pa.	150.00
Swift Refrigerator Transportation Co., Union Stock Yards, Chicago, Ill.	2,457.30
Taylor, Lowenstein & Co., Mobile, Alabama.	2.25



TABLE NO. 10—Continued

Name of Companies	Amount of Tax
Texas Company, 17 Battery Place, New York, N. Y.	2,601.35
Tidal Refining Co., Tidal Bldg., Tulsa, Oklahoma	2,419.79
Tidal Western Oil Corporation, Tidal Bldg., Tulsa, Oklahoma	559.69
Titusville Oil Works, Titusville, Pa.	1.00
Transcontinental Oil Co., P. O. Box 2064, Tulsa, Oklahoma	1,115.99
Transit Co., Ltd., 56 Church Street, Toronto, Ontario	134.45
Union Oil Company of California, Union Oil Bldg., Los Angeles, California	1.15
Union Refrigerator Transit Co. of Wisconsin, Station C, Green Bay Road, Milwaukee, Wisconsin	1,780.85
Union Starch & Refining Co., Columbus, Indiana	2.90
Union Tank Car Co., 134 N. La Salle Street, Chicago, Illinois	11,182.30
United Refining Co., Warren, Pa.	12.56
United States Industrial Alcohol Co., 110 E. 42nd St., New York City, N. Y.	51.45
Universal Portland Cement Co., 308 South La Salle Street, Chicago, Illinois	4.90
Valvoline Oil Co., 165 Broadway, New York City, New York	4.90
Vendome Tank Car Co., Kansas City, Missouri	359.45
Wadham Oil Co., 359 Clinton Street, Milwaukee, Wisconsin	106.25
Wagoner Refining Co., Electra, Texas	61.00
Warren Petroleum Co., Exchange National Bank Bldg., Tulsa, Okla.	51.35
Warren Tank Car Co., Warren, Pa.	1.50
Warr Penn Refining Co., Warren, Pa.	15.35
Wentz Oil Corporation, Ponca City, Oklahoma	82.45
Western Fruit Express Co., Munsey Bldg., Washington, D. C.	634.75
Western Oil Corporation of Texas, Box 216, Electra, Texas	1.00
White Eagle Oil & Refining Co., Federal Reserve Bank Bldg., Kansas City, Missouri	1,658.45
Wilbur Ellis Co., 746 Sansome Street, San Francisco, California	7.00
Wilson Car Lines, 4109 Ashland Avenue, Chicago, Illinois	509.05
Wirt Franklin Petroleum Corporation, Box 966, Ardmore, Oklahoma	41.15
Witte, John H. & Sons, Burlington, Iowa	74.50
Wood Products Co., 528 Fourth Street, Buffalo, New York	2.40
Yale Oil Corporation, Yale, Oklahoma	268.30
<b>Totals</b>	<b>\$ 120,534.15</b>

TABLE NO. 11—RURAL TRANSMISSION LINES

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Albia Light & Railway Co., E. F. Bulmahn, Centerville, Iowa—	13.00	\$ 170.00	\$ 2,210.00
Monroe			
American Utilities Corporation, Frank H. Warren, Burlington, Iowa—	53.37	125.00	6,671.25
Des Moines	21.00		2,625.00
Henry	14.00		1,750.00
Kokuk	5.00		1,000.00
Louisa	23.00		2,875.00
Mahaska	1.50		187.50
Poweshiek	1.00		125.00
Wapello	2.50		312.50
Washington			
<b>Total</b>	<b>124.37</b>		<b>\$ 15,546.25</b>
Ames-Ontario Transmission Line, J. H. Ames, Ames, Iowa—	1.00	\$ 600.00	\$ 1,104.00
Story			
Bettendorf Light & Power Co., E. J. Bettendorf, Bettendorf, Iowa—	1.70	425.00	722.50
Scott			
Bigelow, Minnesota Municipal Transmission Co., John L. Kruse, Bigelow, Minn.—	7.75	123.00	953.25
Oceola			
Central States Electric Co., Carl B. Myers, Cedar Rapids, Iowa—	5.00	238.00	1,190.00
Benton	20.75		4,638.50
Black Hawk	10.00		2,380.00
Boone	3.50		833.00
Buena Vista	11.70		2,784.60
Cerro Gordo	46.20		10,695.60
Emmet	41.80		9,948.40
Franklin	44.90		10,686.20
Grundy	64.30		15,308.40
Hamilton	72.80		17,356.40
Hancock	94.70		22,538.60
Hardin	91.15		21,696.70
Kossuth	12.65		3,010.70
Marion	3.75		892.50
Marshall	7.40		1,761.20
Monroe	24.25		5,771.50
Palo Alto	53.15		12,649.70
Pocahontas	15.25		3,615.60
Story	6.57		1,563.66
Wayne	1.30		285.60
Webster	49.60		11,804.80
Wright			
<b>Total</b>	<b>677.62</b>		<b>\$ 161,273.56</b>
Central State Power & Light Corporation, H. C. Orton, Dubuque, Iowa—	78.50	\$ 186.50	\$ 14,640.25
Bremer	36.25		6,760.62
Buchanan	.38		70.87
Butler	34.75		6,480.87
Chickasaw	118.30		22,062.95
Clayton	14.50		2,704.25
Delaware	173.58		32,335.37
Fayette	27.38		5,106.37
Floyd	36.30		6,769.95
Howard	45.60		8,504.40
Mitchell	49.50		9,231.75
Winnebago			
<b>Total</b>	<b>614.84</b>		<b>\$ 114,667.66</b>



TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Central West Public Service Co., Dan Alde, Norwalk, Iowa—			
Cerro Gordo	13.75	\$ 185.00	2,543.75
Madison	7.75		138.75
Polk	19.50		2,697.50
Warren	69.35		12,829.75
Total	103.35		\$ 19,119.75
Citizens Gas & Electric Co. of Council Bluffs, S. E. Schweitzer, Electric Bldg., Omaha, Nebraska—			
Pottawattamie	12.40	\$ 425.00	5,300.25
Clinton, Davenport & Muscatine Railway Co., H. E. Little, United Light Bldg., Davenport, Iowa—			
Clinton	.51	582.00	164.92
Muscatine	4.10		2,181.30
Scott	11.00		5,828.60
Total	15.46		\$ 8,234.72
Denmark Telephone & Light Line, Oliver Ware, Denmark, Iowa—			
Des Moines	1.00	\$ 129.00	129.00
Lee	15.00		1,955.00
Total	16.00		\$ 2,084.00
Des Moines Electric Co., C. A. Leland, Jr., Des Moines, Iowa—			
Jasper	52.850	\$ 459.00	24,258.15
Nebraska	44.100		30,369.44
Marion	20.630		9,469.17
Mills	14.750		6,770.25
Polk	49.500		22,723.71
Pottawattamie	12.500		5,125.00
Poweshiek	5.200		2,346.50
Warren	1.500		59.47
Total	190.727		\$ 91,674.69
Duncombe Light & Power Co., Carl B. Myers, Cedar Rapids, Iowa—			
Hamilton	4.00	\$ 117.00	468.00
Webster	3.00		351.00
Total	7.00		\$ 819.00
Eastern Iowa Electric Co., C. E. Dove, 1000 Main Street, Dubuque, Iowa—			
Delaware	16.42	\$ 159.00	2,615.35
Dubuque	74.40		11,829.60
Jackson	1.40		222.60
Total	92.22		\$ 14,667.55
Fort Dodge, Des Moines & Southern Railroad Co., F. M. Johnston, Boone, Iowa—			
Boone	1.80	\$ 200.00	360.00
Polk	16.00		2,280.00
Webster	9.00		1,260.00
Total	27.40		\$ 5,400.00
Fort Dodge Gas & Electric Co., Mark Anderson, Fort Dodge, Iowa—			
Calhoun	4.84	\$ 262.00	1,268.08
Webster	50.61		12,529.82
Total	55.45		\$ 14,827.90

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Fosdick Electric Service Co., L. R. Fosdick, 110 E. 6th Street, Santa Ana, Calif.—			
Washington	2.50	\$ 163.00	407.50
Foss, R. W. Electric Co., Salem, Iowa—			
Henry	16.00	192.00	3,072.00
Lee	24.00		4,608.00
Total	40.00		\$ 7,680.00
Incorporated Town of Larrabee Transmission Co., D. D. Tilton, Larrabee, Iowa—			
Cherokee	15.00	\$ 127.00	1,905.00
Interstate Power Co., H. C. Orton, Dubuque, Iowa—			
Allamakee	51.51	334.00	17,204.34
Buchanan	33.55		11,873.70
Cerro Gordo	1.00		324.00
Clayton	34.83		11,633.22
Clinton	12.84		4,288.56
Fayette	2.60		868.40
Delaware	30.80		10,287.20
Dubuque	55.53		18,547.02
Howard	19.23		6,422.82
Jackson	27.83		9,285.22
Kossuth	62.65		17,585.10
Lyon	5.50		1,837.00
Mitchell	19.50		6,513.00
Winnebago	45.90		15,330.60
Winnebush	65.23		21,786.87
Worth	23.60		7,882.40
Total	484.10		\$ 161,689.40
Iowa City Light & Power Co., H. E. Little, Davenport, Iowa—			
Johnson	18.00	\$ 195.00	3,510.00
Iowa Electric Co., Carl B. Myers, Cedar Rapids, Iowa—			
Adair	4.65	207.00	962.55
Buchanan	6.55		1,355.85
Cass	42.15		8,725.05
Cedar	29.64		6,135.48
Clinton	115.60		23,979.20
Dallas	23.05		4,771.35
Davis	15.95		3,301.65
Delaware	57.00		11,923.20
Dubuque	1.40		289.80
Greene	4.30		890.10
Guthrie	55.60		11,569.20
Henry	8.00		1,656.00
Iowa	60.00		12,544.20
Jackson	70.75		14,645.25
Jefferson	40.45		8,373.15
Johnson	20.50		4,243.50
Jones	146.15		30,253.05
Keokuk	29.47		5,479.29
Louisia	3.50		724.50
Montgomery	.80		165.60
Muscatine	33.77		6,990.39
Poweshiek	13.45		2,784.15
Scott	95.45		19,738.15
Van Buren	46.75		9,477.25
Washington	11.80		2,339.10
Total	964.43		\$ 195,427.00



TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Iowa-Nebraska Light & Power Co., F. H. Brooks, Lincoln, Nebraska—			
Adams	19.50	\$ 273.00	5,323.50
Cass	34.75	9,486.75	328,606.25
Fremont	71.00	19,386.00	1,381,106.00
Harrison	125.55	34,633.54	4,338,311.54
Mills	76.51	20,867.22	1,596,351.22
Montgomery	45.00	12,783.96	576,783.96
Page	98.57	25,636.31	2,518,311.31
Pottawattamie	91.13	24,873.49	2,266,733.49
Shelby	10.00	2,730.00	27,300.00
Taylor	27.50	7,567.50	208,912.50
Total	596.14		\$ 162,746.22
Iowa Power & Light Co., C. A. Leland, Jr., Des Moines, Iowa—			
Dallas	70.69	\$ 215.00	15,196.35
Jasper	2.25	450.75	1,014.38
Lucas	4.50	967.50	4,353.75
Madison	4.75	1,021.25	4,800.94
Mahaska	17.50	3,762.50	65,843.75
Marion	34.25	11,606.25	398,437.50
Polk	45.05	9,686.75	436,606.25
Poweshiek	12.50	2,657.50	28,143.75
Warren	1.00	215.00	2,150.00
Total	212.49		\$ 45,683.33
Iowa Public Service Co., Wm. N. Porter, Sioux City, Iowa—			
Audubon	60.90	\$ 278.00	16,950.20
Black Hawk	114.90	31,947.30	3,668,406.70
Bremer	59.40	16,512.20	980,826.80
Buchanan	5.50	1,529.00	8,409.50
Buena Vista	59.60	16,568.30	984,026.80
Butler	77.50	21,635.50	1,675,187.50
Calhoun	94.40	26,242.50	2,481,150.00
Carroll	108.90	30,274.20	3,288,406.80
Cerro Gordo	31.90	8,868.90	283,936.10
Cherokee	71.40	19,849.20	1,414,406.80
Chickasaw	2.90	806.20	2,357.80
Clay	59.10	16,429.80	970,196.80
Crawford	81.70	22,712.00	1,858,406.80
Dickinson	39.70	9,267.40	366,706.80
Floyd	33.30	13,427.40	447,406.80
Franklin	48.50	7,756.20	375,406.80
Grundy	27.90	27,049.40	754,406.80
Humboldt	57.40	15,967.20	914,406.80
Ida	22.60	6,262.80	142,406.80
Kossuth	67.50	18,763.50	1,281,406.80
Monona	35.50	14,122.40	501,406.80
O'Brien	50.80	22,821.80	1,154,406.80
Palo Alto	118.10	30,271.00	3,581,406.80
Plymouth	74.50	24,074.50	1,801,406.80
Pocahontas	56.60	11,815.00	669,406.80
Sac	42.50	28,544.50	1,211,406.80
Shelby	101.60	1,231.00	12,406.80
Sioux	4.50	1,534.50	6,906.80
Webster	5.00	20,995.00	104,975.00
Winnebago	75.20	7,144.00	536,406.80
Woodbury	25.70		
Wright			
Total	1,843.00		\$ 512,254.00

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Iowa Railway & Light Co., Carl B. Myers, Cedar Rapids, Iowa—			
Benton	115.85	\$ 233.00	26,993.05
Boone	94.85		22,100.05
Buchanan	35.10		8,178.30
Carroll	23.75		5,533.75
Cedar	101.45		23,637.85
Dallas	24.80		5,778.40
Delaware	8.85		2,062.05
Greene	45.75		9,960.75
Grundy	36.30		8,457.90
Guthrie	22.95		5,347.35
Iowa	4.60		1,071.80
Jasper	11.00		2,563.00
Johnson	15.15		3,529.95
Jones	14.40		3,355.20
Linn	198.50		46,320.40
Marshall	93.30		21,738.90
Muscatine	6.50		1,514.50
Polk	4.75		1,106.75
Story	99.50		23,183.50
Tama	108.50		25,280.50
Total	1,063.15		\$ 247,713.95
Iowa Southern Utilities Company of Delaware, Frank S. Payne, Centerville, Iowa—			
Adams	5.000	\$ 248.00	1,240.00
Appanoose	57.600		14,360.00
Clarke	29.500		9,796.00
Decatur	100.650		24,961.20
Des Moines	43.925		10,833.40
Henry	54.750		13,578.00
Jasper	52.600		13,020.00
Jefferson	4.200		1,056.48
Keokuk	92.072		22,833.85
Louis	34.125		8,463.00
Madison	53.125		13,176.00
Mahaska	10.600		2,480.00
Monroe	32.875		8,122.50
Poweshiek	39.705		9,868.66
Ringgold	78.284		19,414.43
Taylor	68.750		17,050.00
Union	20.000		4,960.00
Wapello	53.750		13,330.00
Warren	31.910		7,913.68
Washington	2.500		620.00
Wayne	132.600		32,884.80
Wayne	53.750		13,330.00
Total	1,061.617		\$ 263,281.00
Irvington Light & Power Co., Fred S. Geigel, Irvington, Iowa—			
Kossuth	15.25	\$ 118.00	1,790.50
Jackson & Taylor Townships Light & Power Co., Gerald Palmer, Vinton, Iowa—			
Benton	13.00	118.00	1,534.00
Keokuk Electric Co., L. E. Dickinson, Box 513, Keokuk, Iowa—			
Lee	8.30	212.00	1,759.60
Marion Electric Co., J. J. Niehting, Pilot Grove, Iowa—			
Lee	16.00	134.00	2,144.00



TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Mississippi River Power Co., L. E. Dickinson, Keokuk, Iowa—			
Des Moines	8.28	715.00	5,920.00
Lee	21.38		22,436.76
Total	29.66		\$ 28,356.76
Missouri Service Co., H. M. Noble, Kansas City, Mo.—			
Page	4.50	117.00	526.50
Monroe Light & Power Co., J. D. Long, Monroe, Iowa—			
Jasper	.80	140.00	112.00
Marion	1.60		224.00
Total	2.40		\$ 336.00
Muscatine Lighting Co., H. E. Littig, Davenport, Iowa—			
Muscatine	5.25	326.00	2,077.50
Scott	5.15		1,678.50
Total	11.40		\$ 3,756.00
Northern States Power Co., R. F. Pack, Minneapolis, Minn.—			
Lyon	16.75	423.00	7,085.25
Sioux	12.00		5,076.00
Total	28.75		\$ 12,161.25
Northwestern Light & Power Co., C. S. Woodward, Cedar Rapids, Iowa—			
Buena Vista	64.85	179.00	11,608.15
Cherokee	6.75		1,338.25
Clay	8.20		14,534.80
Dickinson	12.30		2,301.70
Ida	22.70		4,062.30
Lyon	33.15		5,932.55
Monona	6.95		1,344.05
O'Brien	42.20		7,532.80
Oswego	72.45		12,968.25
Sioux	26.90		4,834.05
Woodbury	72.10		12,884.30
Total	442.60		\$ 79,225.40
Northwood-Kensett Electric Co., H. Perrill, Northwood, Iowa—			
Worth	8.75	180.00	1,620.75
Peoples Gas & Electric Co., F. J. Hanlon, Mason City, Iowa—			
Cerro Gordo	12.75	173.00	2,206.75
Floyd	4.60		756.80
Worth	2.50		422.50
Total	19.85		\$ 3,426.05
Peoples Light Co., H. E. Littig, Davenport, Iowa—			
Scott	3.74	242.00	905.68
Sac County Electric Co., H. E. Russell, Sac City, Iowa—			
Sac	46.58	245.00	11,412.10

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
South Dayton Light & Power Co., Floyd E. Olson, Dayton, Iowa—	.068	163.00	6.11
Boone	9.500		1,548.50
Webster			
Total	9.568		\$ 1,554.61
Southwest Richmond Electric Co., Hal G. Figgins, Washington, Iowa—			
Washington	3.00	141.00	423.00
Town of Orient Transmission Line, E. J. Carlyle, Orient, Iowa—			
Adair	6.00	145.00	870.00
Union	1.80		261.00
Total	7.80		\$ 1,131.00
Town of Paton Transmission Line, John Miller, Paton, Iowa—			
Greene	4.00	108.00	432.00
Tri States Power Corporation, M. A. Walsh, Burlington, Iowa—			
Lee	34.00	158.00	5,372.00
Van Buren	12.75		2,014.50
Total	46.75		\$ 7,386.50
Van Buren Light & Power Co., John Edmunds, Burlington, Iowa—			
Lee	24.50	167.00	4,581.50
Van Buren	14.50		2,711.50
Total	39.00		\$ 7,293.00
Wapsie & Goshen Electric Light & Power Co., J. R. Brookhart, West Liberty, Iowa—			
Muscatine	2.25	140.00	315.00
Wever Electric Transmission Co., S. T. Patterson, Wever, Iowa—			
Lee	1.25	630.00	787.50
Totals	9,029.514		\$ 2,229,424.00

TABLE NO. 12—TELEGRAPH AND TELEPHONE PROPERTY

	Mileage	Total Taxable Value
Telegraph lines	10,169.39	\$ 1,509,385
Commercial telephone lines	58,599.77	6,730,617
Rural telephone lines	23,162.39	217,641
Grand totals	91,931.55	\$ 8,457,643

(Detailed report of above companies printed in separate pamphlet.)



### PART III

## Adjusted Valuations and Taxes Levied Thereon--1928

Tables Showing the Amount of Taxes Levied in Each County  
of the State on Valuations as Adjusted by the  
Counties. Taxes Levied in 1928 to Be  
Collected During 1929.



TABLE NO. 1—TAXABLE VALUE OF PROPERTY, 1928

Tax List of the Several Counties for the Year 1928, showing Taxable Value of Property After Final Adjustment

Counties	Taxable value of land less exemptions	Taxable value of fruit trees at \$1.00 per acre	Taxable value of town lots less exemptions	Taxable value of personal property less exemptions	Taxable value of automobiles less exemptions	Taxable value of telephones and telegraph property	Taxable value of railroad, inter-urban and sleeping car property	Taxable value of transmission lines	Total net taxable value of all property except money and credits	Actual value of all property and credits
Adair	\$ 5,367,000		\$ 588,105	\$ 506,011	\$ 1,116	\$ 71,159	\$ 301,705	\$ 1,962	\$ 6,826,154	\$ 2,778,970
Adams	4,021,553		430,598	372,462	885	22,206	218,003	6,547	5,102,546	2,535,516
Allamakee	3,979,844	1,500	709,327	526,390	1,944	66,802	486,487	17,673	5,878,967	2,967,912
Appanoose	3,339,714		1,258,697	520,106	4,465	62,847	1,012,827	11,736	6,410,392	2,562,619
Audubon	4,915,484	10	582,276	477,558	1,046	70,121	240,357	15,729	6,302,599	3,164,740
Benton	8,066,254	1,361	1,408,065	814,090	3,258	85,409	762,028	27,841	11,296,236	6,700,150
Black Hawk	6,093,632	308	7,737,224	1,675,632	1,594	115,360	983,068	39,570	16,648,490	11,727,009
Boone	6,641,754		2,037,085	681,741	3,688	99,122	13,635	10,294,108	5,792,259	
Bremer	4,634,511		1,451,947	717,240	2,797	61,377	605,601	32,050	7,503,547	5,773,822
Buchanan	5,378,968		1,053,796	573,100	2,112	63,094	492,366	31,457	7,504,233	3,500,544
Buena Vista	6,804,965		1,478,193	789,664	2,883	141,348	799,736	28,456	10,045,227	5,030,640
Butler	5,033,160	4	1,067,448	678,322	3,146	82,297	823,383	23,130	8,639,881	5,334,583
Calhoun	6,781,142		1,214,949	611,274	4,212	79,423	1,141,222	23,577	9,655,616	3,789,211
Carroll	6,715,826		1,317,711	679,964	3,577	80,354	968,392	38,465	9,764,289	4,910,384
Cass	6,183,248		1,270,832	600,646	2,133	103,322	498,375	17,572	8,676,148	5,469,702
Cedar	6,594,886	477	1,318,471	856,406	2,635	75,692	719,657	34,008	9,541,232	7,196,970
Cerro Gordo	5,610,352		5,096,669	1,248,016	4,343	91,291	1,084,250	13,143,921	6,306,390	
Cherokee	6,816,782		1,242,715	683,551	1,716	74,367	446,009	22,409	9,289,549	2,675,196
Chickasaw	4,420,924	30	793,308	485,944	1,768	66,363	420,473	7,435	6,196,265	2,376,356
Clarke	3,391,647	14	1,644,016	711,243	3,688	31,349	383,637	15,697	4,666,606	2,155,249
Clay	6,655,649		1,150,148	585,016	3,005	50,205	755,790	29,290	8,399,893	2,610,763
Clayton	7,213,430	4,138	1,125,690	811,483	3,968	113,329	992,948	38,621	10,297,092	7,496,664
Clinton	7,821,507		3,351,327	1,108,070	5,317	137,675	1,500,964	21,462	11,910,478	3,976,562
Crawford	8,379,162		1,257,901	838,753	4,770	90,028	1,338,402	21,462	10,024,287	4,757,400
Dallas	6,782,139		1,644,016	711,243	3,688	135,281	738,425	19,500	10,024,287	4,757,400
Davis	3,690,093		504,943	375,500	1,965	33,357	443,735	3,537	4,904,140	2,367,145
Decatur	3,445,689		620,383	360,017	2,901	52,478	803,483	22,502	5,308,453	1,902,821
Delaware	5,647,919		870,105	544,584	3,272	66,029	738,313	17,616	7,007,829	4,624,717
Des Moines	3,921,780	585	4,713,498	1,580,936	1,837	95,589	490,419	30,488	10,833,492	7,082,526
Dickinson	5,159,834		1,459,946	372,182	1,319	41,559	334,433	15,500	6,628,739	2,698,326
Dubuque	6,290,740	1,500	9,699,788	3,419,791	3,685	132,053	904,741	27,145	15,443,109	9,322,919
Emmet	6,425,298		846,979	406,322	2,438	32,802	599,077	9,435	10,297,790	5,174,110
Fayette	6,534,399	1,921	1,554,614	812,749	3,968	98,491	968,231	22,325	10,297,790	5,174,110
Floyd	4,535,141	164	1,512,016	626,092	1,295	61,140	544,842	15,706	7,287,081	5,614,603
Franklin	4,790,358	150	650,604	488,470	2,107	91,196	366,941	39,115	6,608,931	3,796,441
Freemont	6,718,404		807,962	480,474	2,264	57,082	328,029	10,994	8,615,599	2,894,992
Greene	6,009,882		739,959	548,700	1,973	50,419	257,096	22,231	7,910,849	5,475,520
Grundy	5,719,257	40	967,269	562,319	2,110	38,307	325,879	15,507	7,835,668	3,669,474
Hamilton	6,266,628		1,179,499	515,972	2,442	114,806	689,600	15,734	8,725,228	4,133,303
Hancock	5,238,248		704,002	513,890	3,264	55,220	697,680	12,273	7,224,067	1,794,728
Hardin	6,381,247		1,634,251	661,194	4,466	90,734	1,125,359	21,512	9,928,765	7,735,715
Harrison	6,137,049	197	1,158,865	749,572	3,427	86,915	907,497	35,312	9,106,835	3,962,806
Henry	4,374,976		1,059,940	464,360	2,270	58,579	555,835	16,286	6,432,272	6,975,180
Howard	5,945,731	1,540	795,313	550,906	1,172	26,766	279,866	12,656	5,620,750	2,254,440
Humboldt	4,587,580		745,368	434,831	2,699	139,642	646,382	29,312	6,566,814	2,677,615
Ia	5,309,219		800,776	458,495	1,212	45,991	730,822	14,062	7,000,577	3,133,641
Iowa	6,187,404		788,304	565,641	1,790	61,475	432,666	15,226	8,053,206	6,436,560
Jackson	5,690,192		1,182,045	619,866	2,694	71,450	609,555	21,785	8,281,607	4,311,021
Jasper	10,742,855		29,065	1,122,095	3,603	133,094	754,628	39,638	12,886,218	11,669,832
Jefferson	3,886,078		1,041,612	422,621	2,629	60,053	694,781	8,222	6,116,906	4,215,578
Johnson	6,725,319	1,695	2,901,829	886,260	2,743	74,566	635,092	11,525	11,329,039	7,304,618
Jones	5,775,886	196	888,278	626,728	2,871	117,329	759,345	45,354	8,216,087	5,547,290
Keokuk	5,923,718		1,068,784	656,172	4,615	73,304	1,112,816	27,983	8,807,337	6,229,552
Kossuth	8,004,585	79	1,106,683	824,244	4,385	87,551	1,121,642	36,800	12,085,025	3,478,373
Lee	3,500,463	95	6,070,162	1,317,965	4,792	90,061	1,869,787	38,082	12,961,407	3,222,806
Linn	7,151,942		18,782,668	2,865,685	5,946	150,225	1,563,285	15,387	25,185,101	14,651,011
Louis	3,788,631	145	633,315	411,074	2,220	49,784	487,869	10,918	5,388,776	2,508,255
Lucas	3,327,981		700,312	365,586	2,097	54,884	563,308	5,024,233	2,621,614	
Lyon	6,719,945		970,336	507,894	3,281	66,740	917,844	3,013	9,185,840	2,329,101
Madison	5,613,640	50	668,140	567,073	1,696	180,228	390,144	32,076	7,335,884	4,208,868
Mahaska	5,046,181	44	1,808,095	772,695	4,772	103,010	1,129,663	32,076	9,567,496	5,639,371
Marion	5,507,343		1,176,062	614,719	3,691	63,758	865,324	30,846	8,251,242	7,157,210
Marshall	6,876,274		2,646,796	857,468	4,145	132,680	1,367,440	96,972	11,867,679	6,129,949
Mills	4,618,779	427	865,559	562,718	2,235	53,964	635,000	8,906	6,547,627	4,972,238
Mississippi	5,677,289		817,756	641,606	3,412	113,392	980,989	21,047	8,235,591	1,920,680
Monona	3,185,276	7	667,131	378,682	3,392	41,008	765,196	13,341	4,094,083	1,592,395
Montgomery	4,722,497		1,175,440	465,942	1,453	41,273	402,332	12,303	6,821,240	6,738,838
Muscatine	4,631,580		2,514,170	800,975	3,465	103,283	925,463	12,365	9,049,300	6,423,855
O'Brien	6,848,311		1,277,637	611,654	2,895	54,870	1,543,679	29,683,679	9,683,679	4,125,600
Osceola	5,899,829		485,473	434,642	2,183	35,833	82,698	9,965	5,466,128	1,587,006
Page	6,805,758		1,719,992	738,904	2,048	79,792	783,267	19,589	9,150,450	6,480,635
Palo Alto	5,654,771		680,731	495,901	2,258	41,300	505,661	16,311	7,302,933	1,191,377
Plymouth	10,203,094		1,267,838	896,413	3,297	172,427	943,236	12,486,354	4,006,421	
Pocahontas	6,023,721	8	709,229	547,417	2,733	102,339	677,109	29,629	8,092,215	1,899,187
Polk	7,218,555		40,761,615	6,471,185	7,135	265,550	2,693,275	37,685	56,796,760	47,143,814
Pottawattamie	10,366,333	40	6,310,796	1,816,284	5,968	34,159	269,850	29,683,679	9,683,679	4,125,600
Poweshiek	6,779,829		1,829,372	615,173	2,884	91,671	652,228	23,548	9,804,810	4,708,024
Ringgold	3,831,513	87	556,694	337,614	2,427	50,198	608,008	14,965	5,465,015	1,948,559
Sac	7,395,980		1,169,750	677,370	3,230	60,822	944,679	30,942	10,191,773	3,911,257
Scott	5,368,272	45	15,878,925	2,828,604	3,420	130,310	974,529	23,924	25,308,030	22,981,242



TABLE NO. 1—Continued

Counties	Taxable value of land less exemptions	Taxable value of forest and fruit trees at \$1.00 per acre	Taxable value of town lots less exemptions	Taxable value of personal prop. exemptions	Taxable value of express company property	Taxable value of telegraph and telephone property	Taxable value of railroad, inter-urban and sleeping car property	Taxable value of transmission lines	Total net tax-able value of all property except money and credits	Actual value of money and credits
Shelby	6,554,148	778,096	576,011	2,874	64,558	705,000	12,514	8,592,071	4,215,218	
Stark	9,316,956	1,246,265	876,469	4,285	182,748	1,021,148	18,690	12,916,782	4,819,554	
Stearns	6,982,018	2,481,523	716,484	4,285	80,224	1,188,475	23,013	11,566,951	5,184,496	
Tama	8,083,338	1,390,213	841,144	4,159	80,224	1,188,475	23,013	11,566,951	5,184,496	
Taylor	5,544,521	1,390,213	841,144	4,159	30,468	487,959	11,820	6,560,716	4,279,292	
Union	3,363,260	1,365,751	487,748	1,795	30,468	509,785	13,028	5,754,831	2,471,689	
Van Buren	2,944,375	1,365,751	487,748	1,795	30,468	509,785	13,028	5,754,831	2,471,689	
Warren	5,842,497	1,464,405	578,138	3,494	45,258	633,300	14,479	9,969,691	4,168,682	
Washington	6,694,776	1,410,601	1,240,143	3,494	82,379	872,163	7,506	9,969,691	4,168,682	
Wayne	3,988,990	1,444,130	621,462	3,848	118,437	869,379	33,864	9,737,862	4,319,002	
Webster	7,726,946	817,479	467,927	2,855	40,858	735,455	13,195	8,673,899	2,519,742	
Winnebago	2,577,211	4,604,630	1,047,900	6,551	176,752	1,340,145	13,116	14,082,769	1,974,635	
Winthrop	9,549,476	643,274	426,245	1,758	26,681	295,514	13,116	5,085,376	5,418,016	
Woodbury	3,621,458	1,214,856	770,081	2,492	63,007	621,914	29,478	8,635,376	13,642,696	
Wright	6,103,861	21,191,054	4,617,010	4,339	190,724	1,242,707	25,438	36,530,748	13,642,696	
Total	\$ 569,878,465	38	447,028	1,873	58,473	435,568	4,991,284	9,124,167	3,509,096	
		147	1,360,254	1,873	96,665	927,556	17,184			
		\$ 17,898	\$ 82,148,542	\$ 303,819	\$ 8,410,121	\$ 77,020,909	\$ 1,969,667	\$ 976,433,787	\$ 517,077,361	

TABLE NO. 2—TAXES LEVIED, 1928  
PART I  
Amount of Taxes Levied in the Several Counties for the Year 1928, as Reported by the County Auditor

Counties	General state tax at 7.68 mills	Apportionment of money and credits tax	Total general state tax	Soldiers' bonus tax at 1.32 mills	Apportionment of money and credits tax	Special soldiers' bonus bond tax of 1 mill	Total soldiers' bonus tax
Adair	52,501.66	846.54	53,348.20	9,023.72	145.40	0	11,806.18
Adams	39,186.02	811.60	39,997.62	6,735.08	139.51	0	9,429.75
Allamakee	45,112.01	982.81	46,094.82	7,754.03	168.94	0	10,891.51
Appanoose	49,231.81	736.03	49,967.84	8,461.73	124.89	0	11,149.40
Audubon	86,494.17	986.72	87,480.89	8,319.37	177.68	0	13,651.49
Boone	127,569.49	2,037.12	129,606.61	21,976.07	593.79	11,237.08	33,806.94
Black Hawk	78,829.35	1,537.36	80,366.71	13,548.63	293.86	5,752.58	19,694.76
Bremser	57,637.37	2,235.50	59,872.87	9,904.67	384.23	5,775.83	16,062.73
Buchanan	58,325.96	1,296.47	59,622.43	10,024.70	212.53	5,690.55	15,927.78
Buena Vista	77,147.38	1,542.57	78,689.95	13,359.71	265.09	5,690.55	19,305.39
Calhoun	66,364.71	1,896.12	68,260.83	11,494.89	320.75	5,258.62	17,074.26
Cass	74,688.73	2,601.51	77,290.24	12,888.89	440.29	4,910.33	18,259.49
Carroll	66,632.82	1,739.32	68,372.14	11,432.52	298.95	5,649.72	17,321.19
Cedar	73,275.91	2,713.22	75,989.13	12,594.33	466.22	7,136.97	20,257.62
Cerro Gordo	100,944.32	1,546.95	102,491.27	17,350.28	296.05	6,300.39	23,919.70
Cherokee	71,542.61	899.05	72,441.66	12,392.19	154.54	2,671.39	15,091.96
Chickasaw	47,825.31	791.78	48,617.09	6,119.65	137.59	2,735.17	9,032.43
Clatsop	64,531.29	731.16	65,262.45	11,087.66	125.67	2,610.22	13,823.55
Clinton	79,081.67	3,623.50	82,705.17	13,592.16	623.00	7,458.66	21,711.82
Crawford	107,667.95	1,909.19	109,577.14	18,510.70	224.50	4,239.27	23,005.47
Dallas	91,472.47	1,255.62	92,728.09	13,721.83	215.81	3,979.36	18,914.29
Davis	76,083.13	1,370.99	77,454.12	12,552.29	255.62	4,845.74	18,613.65
DeKalb	85,768.46	96.11	85,864.57	13,252.29	186.72	1,900.75	15,340.76
Delafield	60,723.28	506.57	61,229.85	10,497.18	96.73	2,624.95	13,224.90
Des Moines	1,700.25	62,432.53	64,132.78	10,437.35	292.50	4,654.95	15,385.80
Dickinson	83,301.24	2,101.69	85,402.93	14,300.33	361.22	7,085.33	21,743.73
Dubuque	42,469.66	6,379.46	48,849.12	42,740.12	7,297.91	688.33	50,736.36
Emmet	137,000.00	3,050.90	140,050.90	26,984.89	594.37	9,323.92	36,903.18
Franklin	41,574.06	419.11	41,993.17	7,197.10	70.47	1,357.71	9,605.28



TABLE NO. 2—PART I—Continued

Counties	General state tax at 7.08 mills	Apportionment of money and credit tax	Total general state tax	Soldiers' bonus tax at 1.32 mills	Apportionment of money and credit tax	Special soldiers' bonus bond tax of 1 mill money and credit	Total soldiers' bonus tax
Payette.....	79,087.03	1,676.22	80,763.25	18,506.08	288.10	5,174.11	19,055.29
Floyd.....	55,964.40	1,040.50	57,004.90	9,618.88	178.83	3,614.66	13,412.37
Franklin.....	67,630.92	1,283.61	68,914.54	11,024.07	220.64	3,605.62	15,450.33
Freemont.....	50,756.37	850.76	51,607.13	8,732.79	143.33	2,786.44	11,652.46
Greene.....	66,164.81	814.10	66,978.91	11,372.08	139.93	2,804.95	14,316.96
Grundy.....	60,750.25	1,229.99	61,980.24	10,442.31	226.43	3,475.23	14,143.97
Guthrie.....	60,181.46	1,119.82	61,301.28	10,343.68	192.48	3,609.52	14,205.68
Hamilton.....	66,994.40	1,172.08	68,166.48	11,514.67	291.33	4,123.40	15,839.00
Hanscock.....	55,484.21	290.21	55,774.42	9,536.35	48.17	1,794.73	11,379.25
Hardin.....	75,343.63	2,132.83	77,476.46	13,104.11	366.32	7,735.41	21,205.81
Harrison.....	70,401.29	1,116.99	71,518.29	12,100.05	192.13	3,863.38	16,354.44
Henry.....	49,399.88	2,432.76	51,832.64	8,490.60	418.13	6,975.18	15,883.91
Howard.....	43,167.81	721.81	43,889.62	7,419.45	125.01	2,254.45	9,708.91
Humboldt.....	50,586.74	767.77	51,354.51	8,694.60	131.97	2,677.64	11,504.21
Ida.....	53,764.43	938.43	54,702.86	9,240.72	161.32	3,133.64	12,535.68
Iowa.....	61,848.72	2,977.72	64,826.44	10,630.22	511.80	6,499.50	17,635.53
Jackson.....	63,648.72	1,737.89	65,386.61	10,600.55	298.97	4,511.02	15,749.24
Jasper.....	98,582.17	3,367.91	101,950.08	16,943.81	578.86	11,639.83	29,183.50
Jefferson.....	46,978.52	1,235.71	48,214.23	8,074.43	212.38	4,215.58	12,502.39
Johnson.....	86,322.73	2,615.33	88,938.06	14,836.72	452.55	7,204.62	22,594.19
Jones.....	63,099.55	2,486.07	65,585.62	10,845.23	427.30	5,547.33	16,819.86
Keokuk.....	68,024.35	2,009.96	70,034.31	11,091.68	339.38	6,229.25	18,290.31
Kossuth.....	92,519.91	1,171.22	93,691.13	15,065.44	201.29	3,478.37	19,633.10
Lee.....	90,544.59	1,314.83	91,859.42	17,109.19	235.97	5,213.81	20,567.97
Linn.....	193,037.58	3,907.06	196,944.64	33,178.33	671.52	14,652.00	48,460.85
Louisa.....	41,347.40	770.76	42,118.16	7,106.58	132.44	2,508.25	9,747.27
Lucas.....	38,586.27	807.12	39,393.39	6,632.01	138.75	2,621.59	9,392.35
Lyon.....	70,547.23	799.85	71,347.08	12,125.31	122.02	2,329.10	14,576.43
Madison.....	56,477.38	1,477.66	57,955.04	9,797.14	242.76	4,308.89	14,156.79
Mahaska.....	73,401.11	1,812.27	75,213.38	12,613.82	311.55	5,668.72	18,593.31
Marion.....	63,369.54	2,713.64	66,083.18	10,891.64	466.41	7,157.21	18,515.56
Marshall.....	87,299.92	1,845.78	89,145.70	15,004.56	316.70	6,729.93	22,061.21
Mills.....	45,239.75	1,121.39	46,361.14	7,792.75	192.72	2,751.97	10,737.44
Mitchell.....	59,236.02	1,469.58	60,705.60	8,651.80	251.94	4,971.81	13,874.55
Monona.....	65,493.89	796.87	66,290.76	10,897.33	180.09	1,920.68	12,948.10
Monroe.....	38,354.85	437.60	38,792.45	6,698.19	75.21	1,592.26	8,769.66
Montgomery.....	52,287.12	1,738.22	54,025.34	9,004.04	397.05	5,733.84	15,134.98
Muscatine.....	69,498.62	2,046.60	71,545.22	11,945.08	351.63	6,429.81	18,736.52
O'Brien.....	74,370.44	1,316.43	75,686.87	12,782.42	226.09	4,112.50	17,121.01
Oceola.....	41,979.88	530.43	42,510.31	7,215.25	91.15	1,687.00	8,902.40
Pagani.....	70,275.46	2,350.55	72,626.01	12,978.59	468.55	6,480.62	19,927.77
Palo Alto.....	56,066.50	329.57	56,416.07	9,630.86	56.65	1,191.55	10,888.06
Plymouth.....	106,576.83	1,683.82	108,260.65	17,802.30	289.40	4,096.42	22,188.12
Pocahontas.....	62,148.17	633.98	62,782.15	10,681.66	108.94	1,599.18	12,690.78
Polk.....	436,136.30	11,777.28	447,913.58	74,971.71	2,621.22	47,144.73	124,140.66
Pottawattamie.....	157,701.06	2,442.36	160,143.42	27,104.84	419.79	9,638.48	37,158.48
Poweshiek.....	75,683.30	1,429.07	77,112.37	13,109.41	242.73	4,798.02	18,157.16
Ringgold.....	41,948.28	837.87	42,786.15	7,209.86	144.00	1,963.56	9,339.42
Sac.....	78,278.12	1,466.39	79,744.51	13,453.16	252.08	3,911.56	17,616.80
Scott.....	196,597.67	7,595.87	204,193.54	33,274.69	1,266.44	22,981.24	57,522.28
Shelby.....	69,059.11	1,675.49	70,734.60	11,869.59	364.35	4,215.22	16,349.05
Sioux.....	98,978.39	1,629.39	100,607.78	17,911.87	278.49	4,819.52	22,199.88
Story.....	86,429.52	1,721.06	88,150.58	14,865.88	295.79	6,584.41	21,746.08
Tama.....	88,834.18	2,039.28	90,873.46	15,268.28	980.43	5,955.81	22,204.62
Taylor.....	50,455.58	1,202.29	51,657.87	8,672.11	206.69	4,279.31	13,158.11
Union.....	44,197.05	815.48	45,012.53	7,596.31	140.14	2,571.65	10,308.10
Van Buren.....	38,105.61	775.25	38,880.86	6,549.40	133.25	2,422.10	9,104.75
Wapello.....	76,567.22	1,139.25	77,706.47	13,159.98	468.89	4,668.89	17,924.69
Warren.....	65,748.87	2,177.81	67,926.68	11,300.59	274.39	6,556.59	18,231.48
Washington.....	74,747.01	2,033.55	76,780.56	12,847.14	504.21	8,519.60	21,870.95
Wayne.....	46,646.85	784.40	47,431.25	8,017.43	134.84	2,537.04	10,709.31
Webster.....	114,636.47	1,314.21	115,950.68	19,708.09	225.82	4,906.34	24,825.25
Winnebago.....	39,045.57	649.13	39,694.70	6,710.61	111.57	1,974.63	8,796.81
Winnebuck.....	66,473.30	2,710.37	69,183.67	11,435.10	465.84	5,418.02	17,308.96
Woodbury.....	282,738.34	3,809.66	286,548.00	48,608.39	655.51	13,642.61	62,901.51
Worth.....	38,333.01	780.00	39,113.01	6,588.50	174.05	2,350.52	9,053.07
Wright.....	70,076.76	969.29	71,046.05	12,044.44	171.81	3,539.04	15,755.29
Totals.....	\$ 7,491,636.86	\$ 164,785.63	\$ 7,656,422.49	\$ 1,287,726.61	\$ 28,983.94	\$ 517,201.78	\$ 1,833,912.33



TABLE NO. 2—TAXES LEVIED, 1928  
PART II

Counties	Mills levied for general county tax	General county tax	Apportionment of money and credits tax	Total general county tax	Mills levied for court expense	Court expense tax	Apportionment of money and credits tax	Total court expense tax
Adair	6.00	\$ 41,017.91	\$ 691.35	\$ 41,678.36	.50	\$ 3,418.07	\$ 55.08	\$ 3,473.15
Adams	6.00	30,614.08	634.07	31,248.15	2.00	10,204.69	211.37	10,416.06
Allamakee	6.00	35,245.19	767.85	36,013.04	2.50	14,684.54	319.91	15,004.45
Appanoose	6.00	38,462.42	567.24	39,029.66	3.00	19,231.20	282.61	19,513.81
Audubon	6.00	37,816.90	770.34	38,587.24	1.30	8,193.37	166.86	8,360.23
Benton	6.00	67,777.31	1,834.52	69,611.83				
Black Hawk	6.00	90,940.62	2,290.00	93,230.62	2.76	45,949.91	1,063.37	47,003.28
Boone	6.00	61,584.64	1,201.00	62,785.64	2.50	25,660.31	500.40	26,160.71
Bremer	6.00	45,021.29	1,746.49	46,767.78				
Buchanan	6.00	45,567.16	966.06	46,533.22				
Buena Vista	6.00	60,271.38	1,205.20	61,476.58				
Butler	6.00	51,829.22	1,458.02	53,287.24	1.40	12,066.49	340.08	12,406.57
Calhoun	6.00	59,135.71	984.25	60,119.96	.30	2,966.71	49.24	3,006.96
Carroll	6.00	58,594.02	2,002.43	60,596.45				
Cass	5.00	43,389.77	1,132.46	44,522.23				
Cedar	6.00	57,250.93	2,119.94	59,370.87				
Cerro Gordo	6.00	78,862.73	1,208.54	80,071.27	2.50	32,859.68	506.62	33,366.30
Cherokee	6.00	55,737.20	702.43	56,439.63				
Chickasaw	6.00	37,177.59	636.40	37,813.99				
Clarke	6.00	27,994.00	557.20	28,551.20	1.5	6,968.49	139.32	7,107.81
Clay	6.00	50,539.38	571.11	51,110.49	.70	5,879.92	66.62	5,946.54
Clayton	5.00	51,486.46	2,339.13	53,825.59				
Clinton	6.00	84,138.95	1,020.48	85,159.43				
Crawford	6.00	71,462.95	981.17	72,444.12	1.50	18,230.08	221.10	18,451.18
Dallas	6.00	60,146.83	1,071.15	61,217.98	.40	4,764.16	65.57	4,829.73
Davis	6.00	29,964.88	707.96	30,672.84	2.00	20,048.96	357.94	20,406.90
Decatur	6.00	31,450.75	394.22	31,844.97	2.65	14,067.45	236.01	14,303.46
Delaware	6.00	47,447.56	1,235.58	48,683.14	1.00	7,907.82	221.58	8,129.40
Des Moines	6.00	65,009.93	1,641.99	66,651.92	2.80	36,878.49	779.91	37,658.40
Dubuque	6.00	33,172.55	128.28	33,300.83	1.50	30,664.69	500.57	31,165.26
Dickinson	6.00	122,629.50	2,386.47	125,015.97	1.50	5,178.53	60.07	5,238.60
Emmet	6.00	32,714.11	1,787.72	34,501.83	1.50	20,566.58	406.43	20,973.01
Fayette	5.00	60,736.22	1,787.72	62,523.94	3.00	27,861.08		
Floyd	5.00	43,394.78	786.78	44,181.56	3.00			
Franklin	6.00	52,836.67	1,002.85	53,839.52	1.10	9,698.72	183.79	9,882.51
Fremont	6.00	39,653.58	664.70	40,318.28	1.45	9,562.05	129.61	9,691.66
Greene	5.20	44,799.09	561.21	45,360.30	1.50	12,922.81	159.01	13,081.82
Grundy	5.00	39,534.26	800.70	40,334.96				
Guthrie	6.00	47,016.74	874.86	47,891.60	1.00	7,836.13	145.81	7,981.94
Hamilton	6.00	52,239.36	727.17	52,966.53	1.00	7,725.34	152.70	7,878.04
Hancock	6.08	43,911.90	218.92	44,130.82	1.01	7,318.66	36.49	7,355.15
Hardin	6.00	50,565.69	1,066.59	51,632.28	1.00	9,927.72	271.81	10,209.53
Harrison	5.70	52,253.29	825.23	53,078.52	1.50	13,750.10	218.40	13,968.50
Henry	6.00	38,566.63	1,900.60	40,467.23	1.50	9,648.42	475.15	10,123.57
Howard	6.00	32,724.77	561.90	33,286.67	1.60	8,966.37	150.35	9,116.72
Humboldt	6.00	39,529.00	589.80	40,118.80	1.50	9,880.24	149.94	10,030.18
Ida	6.00	45,000.40	733.18	45,733.58	1.10	7,700.64	134.41	7,835.05
Iowa	6.00	48,319.24	2,326.34	50,645.58				
Jackson	6.00	49,725.56	1,357.69	51,083.25	1.20	9,945.06	271.66	10,216.61
Jasper	6.00	77,017.32	2,631.18	79,648.50	1.12	14,376.57	491.15	14,867.72
Jefferson	6.00	36,701.97	965.40	37,667.37	2.00	12,235.90	321.80	12,557.70
Johnson	6.00	67,426.77	2,043.19	69,470.96	2.50	29,096.05	851.39	29,947.44
Jones	6.00	49,296.32	1,942.24	51,238.56	1.00	8,216.09	323.71	8,539.80
Keokuk	6.00	53,144.02	1,683.56	54,827.58	.92	8,148.75	250.48	8,399.23
Kossuth	6.00	72,515.59	915.05	73,430.64	1.24	14,986.50	189.10	15,175.60
Lee	6.00	77,769.22	1,027.24	78,796.46	.80	10,369.23	136.98	10,506.21
Linn	6.00	150,810.61	3,062.38	153,872.99	2.50	62,871.73	1,271.83	64,143.56
Louis	6.00	33,302.66	692.19	33,994.85	2.22	11,051.08	222.79	11,273.87
Lucas	6.00	30,145.54	630.57	30,776.11	2.00	10,048.50	210.17	10,258.67
Lyon	6.00	55,115.04	554.61	55,669.65	1.10	10,104.42	101.65	10,206.07
Madison	6.00	44,123.36	1,103.69	45,227.05	1.40	10,206.44	257.52	10,463.96
Mahaska	6.00	57,344.62	1,415.87	58,760.49	1.50	14,336.15	333.97	14,670.12
Marion	6.00	49,507.45	2,120.02	51,627.47	1.00	8,251.24	353.34	8,604.58
Marshall	6.00	68,333.33	1,439.75	69,773.08	3.00	34,101.49	719.81	34,821.30
Mills	6.00	35,421.68	876.00	36,297.68	1.00	5,903.63	146.68	6,050.31
Mitchell	6.01	39,325.02	1,141.08	40,466.10	1.25	8,192.71	237.72	8,430.43
Monona	6.00	49,533.50	591.30	50,124.80	.75	6,191.65	73.92	6,265.57
Monroe	6.00	29,964.49	341.88	30,306.37	3.00	14,982.25	170.94	15,153.19
Montgomery	6.00	40,927.80	1,226.81	42,154.61				
Muscatine	6.00	54,296.80	1,598.49	55,895.29	1.60	14,478.88	426.25	14,905.13
O'Brien	6.00	58,191.91	1,027.65	59,219.56				
Oceola	6.00	32,796.98	414.47	33,211.45	1.25	6,251.45	88.40	6,339.85
Page	5.50	50,327.47	1,683.06	52,010.53	1.00	9,150.45	306.00	9,456.45
Palo Alto	6.00	43,817.59	257.49	44,075.08	1.00	7,302.91	42.92	7,345.83
Plymouth	5.50	74,176.11	1,205.86	75,381.97				
Pocahontas	6.00	48,563.33	495.39	49,058.72	1.20	9,710.66	99.08	9,809.74
Polk	5.58	316,925.93	8,553.02	325,478.95	3.00	170,390.31	2,246.56	172,636.87
Pottawattamie	6.00	123,284.24	1,994.31	125,278.55	1.30	26,694.21	413.44	27,107.65
Poweshiek	6.10	39,825.51	1,181.38	40,996.89	1.00	9,853.82	188.70	10,042.52
Ringgold	6.00	32,772.09	654.59	33,426.68	2.10	11,470.23	229.10	11,699.33
Sac	5.70	58,003.34	1,088.31	59,091.65				
Scott	5.62	141,669.16	5,391.96	147,061.12	1.94	48,908.55	1,861.28	50,769.83
Shelby	6.00	53,962.40	1,191.32	55,153.72	1.10	9,891.25	218.49	10,109.74



TABLE NO. 2—PART II—Continued

Counties	Mills levied for general county tax	General county tax	Apportionment of moneys and credits tax	Total general county tax	Mills levied for court expense	Court expense tax	Apportionment of moneys and credits tax	Total court expense tax
Sioux	4.50	57,995.15	949.40	58,944.55	2.00	22,534.10	448.21	22,982.31
Story	6.00	67,572.29	1,344.62	68,916.91	.45	5,385.13	108.79	5,493.92
Tama	6.00	69,401.71	1,608.88	71,010.59	.50	3,284.81	78.28	3,363.09
Taylor	6.00	39,418.39	959.19	40,377.58	1.50	8,632.28	159.30	8,791.58
Union	6.00	34,529.25	837.21	35,366.46	2.01	9,923.34	201.89	10,125.23
Van Buren	6.02	29,770.01	605.67	30,375.68	2.50	24,924.23	370.85	25,295.08
Wapello	6.00	59,818.15	890.15	60,708.30	.80	6,848.84	236.84	7,085.68
Warren	6.00	51,398.50	1,701.41	53,099.91	.52	5,061.00	108.62	5,169.62
Washington	4.50	43,797.07	1,718.88	45,515.95	1.08	15,029.14	332.24	15,361.38
Wayne	6.00	56,442.85	612.76	57,055.61	1.00	14,926.65	171.11	15,097.76
Webster	6.00	80,561.47	1,027.46	81,588.93	1.00	5,083.80	84.49	5,168.29
Winnebago	6.00	30,562.79	507.17	31,069.96	1.55	13,415.83	547.01	13,962.84
Winneshiek	6.00	51,932.26	2,117.44	54,049.70	2.00	73,641.50	992.10	74,633.60
Woodbury	4.00	147,383.00	1,990.39	149,373.39	2.00	9,982.51	203.30	10,185.71
Worth	6.00	29,947.71	609.34	30,557.05				
Wright	5.48	60,002.72	713.15	60,715.87				
Totals		\$ 5,655,131.86	\$ 124,451.16	\$ 5,779,583.02		\$ 1,330,174.78	\$ 26,573.66	\$ 1,356,748.44

TABLE NO. 2—TAXES LEVIED, 1923  
PART III

Counties	Mills levied for poor tax	Poor tax	Apportionment of moneys and credits tax	Total poor tax	Mills levied for insane tax state hospital	Insane tax state hospital	Apportionment of moneys and credits tax	Total insane tax state hospital
Adair	1.50	10,254.26	165.34	10,419.60	1.30	6,122.82	126.81	6,249.63
Adams	3.00	15,307.03	317.01	15,624.04	1.50	8,810.72	191.96	8,992.67
Allamakee	3.00	17,623.74	383.96	18,007.69	3.00	23,077.48	340.30	23,417.78
Appanoose	3.00	19,231.19	283.61	19,514.80	1.00	6,302.61	128.34	6,430.95
Audubon	2.00	12,605.22	256.68	12,861.90	2.00	22,502.32	611.49	23,113.81
Benton	3.00	33,888.73	917.26	34,806.99	1.00	15,982.59	366.39	16,348.98
Black Hawk	2.16	35,900.78	824.38	36,725.16	.50	5,132.06	100.07	5,232.13
Boone	3.00	30,792.32	609.59	31,401.91	.54	4,051.92	157.18	4,209.10
Bremer	3.00	22,511.49	873.26	23,384.75	.46	3,493.46	74.06	3,567.51
Buchanan	2.36	17,923.69	379.99	18,303.68	1.20	12,054.28	241.06	12,295.33
Buena Vista	1.30	12,054.28	241.06	12,295.33	.40	3,455.27	97.18	3,552.45
Butler	2.40	20,731.69	583.29	21,314.98	.87	8,574.36	182.74	8,757.10
Calhoun	1.42	13,994.96	235.78	14,230.74	1.00	9,764.30	333.42	10,093.72
Carroll	3.00	29,322.88	1,000.49	30,323.37	1.00	8,676.17	236.46	8,912.63
Cass	2.40	20,822.72	543.53	21,366.25	.35	3,339.65	123.81	3,463.46
Cedar	2.00	19,082.29	706.61	19,788.90	.50	6,571.93	100.70	6,672.63
Cerro Gordo	2.50	32,859.81	503.67	33,363.48	1.00	6,196.36	104.40	6,300.76
Cherokee	2.00	18,579.04	234.15	18,813.19	1.00	4,605.68	92.88	4,756.56
Chickasaw	3.00	18,588.73	313.20	18,901.99	1.00	8,390.89	95.19	8,486.08
Clarke	3.00	15,967.00	278.61	16,245.61	.60	5,148.55	235.89	5,384.44
Clay	3.00	25,196.69	283.62	25,480.31	1.00	14,023.00	170.08	14,193.08
Clayton	2.50	25,742.73	1,179.57	26,922.30				
Clinton	3.00	42,069.66	510.24	42,579.90				
Crawford	2.30	26,308.04	359.71	26,667.75				
Dallas	3.00	30,073.39	535.56	30,608.95				
Davis	3.00	14,982.45	333.97	15,316.42	2.84	15,076.06	186.56	15,262.62
Decatur	3.00	15,925.37	197.06	16,122.43	1.00	5,563.94	110.67	5,674.61
Delaware	2.00	15,815.73	442.79	16,258.52	1.75	18,068.64	478.90	18,547.54
Des Moines	3.00	32,500.49	821.00	33,321.49	1.03	21,066.40	409.17	21,475.57
Dickinson	3.00	16,686.24	109.17	16,795.41	1.29	12,507.35	261.91	12,769.26
Dubuque	3.00	61,329.33	1,191.69	62,521.02	1.08	7,566.65	139.52	7,706.17
Emmet	3.00	16,357.05	160.15	16,517.20				
Fayette	3.00	30,898.37	654.77	31,553.14				
Floyd	3.00	21,861.09	406.42	22,267.51				



TABLE NO. 2—PART III—Continued

Counties	Mills levied for poor tax	Poor tax	Apportionment of moneys and credits tax	Total poor tax	Mills levied for insane tax state hospital	Insane tax state hospital	Apportionment of moneys and credits tax	Total insane tax state hospital
Franklin	3.00	26,418.33	501.43	26,919.76	1.10	9,686.72	183.80	9,870.52
Fremont	3.00	19,829.79	332.35	20,162.14	1.30	8,501.61	144.02	8,735.63
Greene	3.00	25,845.63	318.01	26,163.64	.90	7,733.69	95.39	7,829.08
Grundy	2.00	15,821.77	320.21	16,141.91				
Guthrie	3.00	23,508.40	437.39	23,945.79	.44	3,447.86	64.17	3,512.03
Hamilton	3.00	26,169.64	458.04	26,627.68	1.00	8,723.23	132.69	8,855.92
Hancock	2.02	14,637.32	72.97	14,710.29	.81	5,854.93	29.18	5,884.11
Hardin	3.00	29,782.86	833.28	30,616.14	1.60	15,884.21	444.44	16,328.65
Harrison	3.00	27,509.13	436.68	27,945.81	1.20	11,000.03	174.71	11,174.74
Henry	3.00	19,236.82	350.39	19,587.21	1.00	6,423.25	216.76	6,639.01
Howard	3.00	16,862.24	281.97	17,144.21	2.10	11,803.60	197.24	12,000.84
Humboldt	2.60	17,125.70	259.86	17,385.56	.90	5,028.11	89.06	5,117.17
Ida	2.50	17,501.56	306.52	17,808.08	1.00	7,000.54	122.21	7,122.75
Iowa	3.00	24,159.62	1,163.17	25,322.79	1.30	10,469.17	504.04	10,973.21
Jackson	3.00	24,892.71	678.87	25,571.58	1.10	9,116.27	248.90	9,365.17
Jasper	3.00	38,508.66	1,315.59	39,824.25				
Jefferson	3.00	15,350.10	482.70	15,832.80	2.10	12,845.60	337.89	13,183.49
Johnson	3.00	33,717.78	1,021.62	34,739.40	1.00	11,239.40	340.54	11,580.03
Jones	3.00	24,648.26	971.12	25,619.38				
Keokuk	2.00	17,714.67	544.52	18,259.19	1.80	15,943.20	490.06	16,433.26
Kossuth	1.65	19,941.74	251.03	20,192.77	1.32	15,953.44	201.28	16,154.72
Lee	3.00	38,884.65	513.62	39,398.27	2.70	34,906.13	462.24	35,368.37
Linn	3.00	75,436.30	1,536.18	76,972.48	2.50	62,837.75	1,271.83	64,109.58
Louis	3.00	16,151.53	301.10	16,452.63	1.10	5,927.15	110.37	6,037.52
Lucas	3.00	16,072.77	315.28	16,388.05	.90	2,512.11	52.55	2,564.66
Lyon	3.00	27,557.83	277.82	27,835.65				
Madison	2.60	19,120.12	478.22	19,598.34	1.30	9,560.00	239.10	9,799.10
Mahaska	3.00	28,672.31	707.07	29,379.38	1.00	9,567.44	235.01	9,802.45
Marion	3.00	24,738.73	1,060.01	25,798.74	1.80	12,476.86	330.01	12,806.87
Marshall	2.70	30,601.06	647.86	31,248.92	.70	7,937.87	167.92	8,105.79
Mills	2.00	11,807.23	292.00	12,099.23	1.60	4,456.79	333.69	4,790.48
Mitchell	3.00	19,692.50	570.83	20,263.33	1.40	9,478.83	209.25	9,688.08
Monroe	3.00	24,769.71	235.85	25,005.56	1.00	5,191.62	72.61	5,264.23
Monroe	3.00	14,982.25	170.94	15,153.19	2.00	9,988.16	118.96	10,272.12
Montgomery	3.00	30,463.81	665.55	31,129.36	1.17	7,980.96	99.50	8,080.46
Muscatine	3.00	37,147.90	799.24	37,947.14	2.00	18,096.60	632.90	18,729.50
O'Brien	2.80	27,114.22	479.58	27,593.80	.80	7,746.21	137.09	7,883.30
Oceola	3.00	3,046.33	37.97	3,084.30	.37	2,023.44	25.55	2,048.99
Page	3.00	37,431.35	918.19	38,349.54	.90	4,575.23	122.96	4,728.19
Palo Alto	2.50	18,257.34	107.25	18,364.59				
Plymouth	2.00	26,978.12	438.49	27,416.61	1.00	15,442.47	219.25	15,661.72
Pocahontas	2.00	24,576.64	247.66	24,824.30	1.00	8,062.15	82.51	8,144.66
Polk	2.64	149,943.48	4,046.59	153,990.07	1.42	80,651.43	2,176.58	82,828.01
Pottawattamie	3.00	61,601.92	954.07	62,555.99	1.50	39,014.50	604.20	39,618.70
Poweshiek	3.01	39,562.74	562.06	40,124.80				
Ringgold	1.00	10,277.83	297.28	10,575.11	1.00	5,462.02	109.09	5,574.11
Ross	1.70	17,636.63	334.58	17,971.21	.70	5,151.46	153.84	5,305.30
Sac	2.90	75,703.30	2,782.33	78,485.63	1.38	34,787.09	1,234.00	36,021.09
Scott	3.00	26,976.21	595.91	27,572.12	.70	6,294.41	139.06	6,433.47
Shelby	3.00	38,693.43	632.96	39,326.39	.50	6,442.92	105.51	6,548.43
Sioux	3.00	33,786.16	672.27	34,458.43	.50	5,631.02	111.98	5,743.00
Story	2.60	30,074.07	611.48	30,685.55				
Tama	2.00	13,139.45	313.10	13,452.55	1.00	6,569.67	156.52	6,726.19
Taylor	3.00	17,384.33	318.58	17,702.91	2.50	14,387.19	265.47	14,652.66
Union	3.01	14,885.00	392.84	15,277.84	1.40	6,946.34	141.32	7,087.66
Van Buren	3.00	29,969.07	445.02	30,414.09	1.80	17,945.44	267.01	18,212.45
Wapello	3.00	25,683.17	850.71	26,533.88	1.00	8,561.06	288.57	8,849.63
Warren	2.50	24,331.71	954.93	25,286.64	.75	7,299.51	286.48	7,585.99
Washington	3.00	18,221.43	306.43	18,527.86	1.48	8,989.24	151.15	9,140.39
Wayne	3.00	44,779.92	513.56	45,293.48	1.60	22,389.91	264.64	22,654.55
Webster	2.00	15,231.40	253.33	15,484.73	.50	2,541.90	42.29	2,584.16
Winnebago	2.80	17,310.75	705.21	18,015.96	1.70	12,835.06	329.36	13,164.42
Winnebago	2.80	103,098.10	1,388.90	104,487.00	1.70	62,595.27	843.63	63,438.90
Woodbury	1.50	7,486.95	152.35	7,639.30				
Worth	2.95	26,917.50	883.92	27,801.42	1.41	12,865.66	183.52	13,049.18
Wright								
Totals		\$ 2,625,738.94	\$ 57,914.05	\$ 2,683,652.99		\$ 1,066,054.02	\$ 23,081.93	\$ 1,079,135.95



TABLE NO. 2—TAXES LEVIED, 1923  
PART IV

Counties	Mills levied for insane tax county hospital	Insane tax county hospital	Apportionment of moneys and credits tax	Total insane tax county hospital	Mills levied for bridge tax	Bridge tax	Apportionment of moneys and credits tax	Total bridge tax
Adair.....					7.00	\$ 47,833.14	\$ 771.58	\$ 48,604.72
Adams.....					7.00	35,716.41	739.77	36,456.18
Allamore.....	1.50	\$ 8,810.72	\$ 191.95	\$ 9,002.67	7.00	41,119.00	895.82	42,014.82
Appanoose.....					7.00	44,872.54	961.74	45,834.28
Audubon.....					7.00	44,118.37	898.42	45,016.79
Benton.....					5.20	58,740.40	1,589.89	60,330.29
Black Hawk.....	.30	4,994.62	114.50	5,109.12	4.08	67,088.93	1,822.43	68,911.36
Boone.....	1.50	15,396.17	300.24	15,696.41	4.00	41,006.46	890.67	41,897.13
Bremner.....	.54	4,061.92	157.18	4,219.10	7.00	52,524.85	2,067.56	54,592.41
Buchanan.....					4.50	34,175.38	724.53	34,899.91
Buena Vista.....					1.40	14,063.29	281.21	14,344.50
Butler.....					7.00	60,467.41	1,701.02	62,168.43
Calhoun.....					4.06	40,013.79	666.06	40,679.85
Carroll.....					5.00	48,821.51	1,067.57	50,489.08
Cass.....					7.00	60,733.02	1,855.36	62,588.38
Cedar.....					5.00	47,706.03	1,706.85	49,412.88
Cerro Gordo.....	1.00	13,143.80	201.43	13,345.23	3.65	47,993.68	609.06	48,602.74
Cherokee.....	1.00	9,289.50	117.07	9,406.57	7.00	65,026.67	819.49	65,846.16
Chickasaw.....					5.40	33,459.83	563.76	34,023.59
Clarke.....					5.00	23,328.38	464.37	23,792.75
Clay.....					5.00	41,999.48	475.91	42,475.39
Clayton.....	1.00	10,297.09	471.80	10,768.89	5.00	51,483.46	2,359.13	53,843.59
Clinton.....	1.50	21,004.69	255.12	21,259.81	5.33	77,515.56	1,093.75	78,609.31
Crawford.....	1.30	15,483.61	212.54	15,696.15	7.00	83,373.30	2,144.50	85,517.80
Dallas.....	1.00	10,024.49	178.52	10,203.01	7.00	70,171.33	1,249.61	71,420.94
Davis.....					7.00	34,959.04	825.08	35,784.12
Decatur.....	.34	1,804.55	38.86	1,843.41	7.00	37,150.21	439.91	37,590.12
Delaware.....	1.50	16,259.23	410.50	16,669.73	5.00	39,529.23	1,198.56	40,727.79
Des Moines.....	.50	4,975.83	33.77	5,009.60	2.30	24,367.89	565.23	24,933.12
Dickinson.....	.20	4,068.62	79.46	4,148.08	1.50	8,293.12	54.63	8,347.75
Dubuque.....	.50	2,736.17	26.69	2,762.86	2.03	59,145.63	2,581.82	61,727.45
Emmet.....	1.50	16,446.68	327.29	16,773.97	3.50	19,098.23	196.84	19,295.07
Fayette.....	1.00	7,565.65	139.51	7,705.16	6.80	70,824.97	2,484.15	73,309.12
Floyd.....					5.97	47,994.43	652.27	48,646.70
Franklin.....					5.00	44,090.55	855.68	44,946.23
Frederick.....					7.00	46,262.52	775.48	47,038.00
Greene.....	.20	1,582.18	32.08	1,614.26	4.00	39,629.96	487.60	40,117.56
Grundy.....	.50	11,754.15	218.72	11,972.87	7.00	55,375.30	1,151.01	56,526.31
Guthrie.....	.30	1,744.63	30.54	1,775.17	7.00	44,802.84	1,020.70	45,823.54
Hamilton.....					5.00	43,616.11	763.44	44,379.55
Hancock.....					4.06	29,274.61	145.94	29,420.55
Hardin.....					7.00	69,465.28	1,944.34	71,409.62
Harrison.....					7.00	64,166.96	1,017.94	65,184.90
Henry.....					4.00	25,729.10	1,267.00	26,996.10
Howard.....					7.00	39,345.56	657.85	40,003.41
Humboldt.....					3.30	21,736.51	329.88	22,066.39
Ia.....					7.00	49,004.04	855.37	49,859.41
Iowa.....	.70	5,801.23	158.39	5,959.62	7.00	56,013.16	2,714.07	58,727.23
Jackson.....	1.50	19,254.33	637.80	19,892.13	7.00	89,833.54	3,069.71	92,903.25
Jasper.....	.50	5,068.49	80.45	5,148.94	7.00	43,818.97	1,126.30	44,945.27
Jefferson.....	1.00	11,239.49	340.54	11,580.03	5.19	58,339.81	1,678.62	60,018.43
Johnson.....					7.00	57,512.61	2,265.95	59,778.56
Jones.....	.02	8,148.75	250.48	8,399.23	5.00	44,266.68	1,261.30	45,527.98
Keokuk.....					3.31	40,004.35	594.74	40,599.09
Kossuth.....	1.50	19,442.30	256.77	19,699.07	4.93	63,836.61	981.57	64,818.43
Lee.....	1.00	25,135.10	508.74	25,643.84	3.10	17,569.94	1,732.40	19,302.34
Linn.....					5.00	36,918.88	501.82	37,420.70
Louisiana.....	.50	2,512.11	32.55	2,544.66	5.00	25,121.27	525.50	25,646.77
Lucas.....					5.00	45,929.27	462.15	46,391.42
Lyon.....					7.00	51,477.30	1,287.58	52,764.88
Madison.....					5.00	47,787.18	1,179.85	48,967.04
Mahaska.....	1.00	9,567.44	235.91	9,793.35	5.00	41,956.21	1,706.69	43,662.90
Marion.....					3.75	42,645.25	796.05	43,441.30
Marshall.....	1.00	11,368.28	239.98	11,608.26	7.00	41,325.31	1,022.00	42,347.31
Mills.....					7.01	45,879.18	1,331.26	47,210.44
Mitchell.....					7.00	57,789.10	689.85	58,478.95
Monona.....	1.00	4,094.08	56.98	4,151.06	5.00	24,970.41	255.31	25,225.72
Monroe.....					6.89	46,968.54	1,247.61	48,216.15
Montgomery.....	1.40	12,669.02	372.96	13,041.98	3.35	35,100.25	981.04	36,081.29
Muscatine.....					3.60	34,861.14	616.61	35,477.75
O'Brien.....	.50	2,733.07	34.51	2,767.58	6.41	35,087.86	442.74	35,530.60
Osceola.....					7.00	64,063.15	2,141.72	66,204.87
Palo Alto.....	1.00	7,302.91	42.92	7,345.83	4.30	30,672.33	180.17	30,852.50
Plymouth.....					5.00	67,432.84	1,006.24	68,439.08
Pocahontas.....	.50	51,117.05	1,879.52	52,996.57	3.00	24,376.63	247.65	24,624.28
Polk.....	.20	4,106.80	63.52	4,170.32	1.24	70,515.50	1,090.60	71,606.10
Pottawattamie.....	.50	4,928.17	94.29	5,022.46	4.55	36,410.43	1,452.41	37,862.84
Poweshiek.....					7.04	68,992.93	1,321.32	70,314.25
Ringgold.....					7.00	38,234.10	763.68	38,997.78
Sac.....	.75	18,401.87	700.38	19,102.25	3.00	30,575.45	572.79	31,148.24
Scott.....					1.17	29,544.84	1,197.54	30,742.38
Shelby.....					7.00	62,944.50	1,390.44	64,334.94



TABLE NO. 2—PART IV—Continued

Counties	Mills levied for insane tax county hospital	Insane tax county hospital	Apportionment of moneys and credits tax	Total insane tax county hospital	Mills levied for bridge tax	Bridge tax	Apportionment of moneys and credits tax	Total bridge tax
St. Louis					5.00	64,439.04	1,054.89	65,493.93
Story					4.00	45,048.20	806.39	45,854.59
Tama					7.00	80,968.66	1,877.12	82,845.78
Taylor					7.00	45,988.05	1,095.82	47,083.87
Union	1.00	5,754.91	106.19	5,861.10	3.00	17,264.53	318.58	17,583.11
Van Buren	.70	3,478.16	70.66	3,548.82	7.02	34,731.68	706.62	35,438.30
Wapello	1.00	9,909.69	148.34	10,118.03	5.85	58,282.92	621.16	58,904.08
Warren					7.00	59,927.37	1,965.00	61,892.37
Washington					7.00	68,128.78	2,673.82	70,802.60
Wayne	.42	4,087.73	160.43	4,248.16	7.00	42,516.06	714.96	43,231.02
Webster	1.50	22,389.91	256.64	22,646.55	3.38	50,398.28	466.75	50,865.03
Winnebago					2.90	60,587.63	169.03	60,756.66
Winneshiek	1.50	12,983.06	529.36	13,512.42	7.00	770.70	2,470.34	3,241.04
Woodbury	.60	22,092.45	297.25	22,389.70	2.35	104,921.30	770.70	105,692.00
Worth					5.00	24,956.46	507.83	25,464.29
Wright					3.06	27,921.36	398.25	28,319.61
Totals		\$ 482,927.00	\$ 10,616.10	\$ 493,543.10		\$ 4,717,985.67	\$ 108,469.36	\$ 4,826,455.03

TABLE NO. 2—TAXES LEVIED, 1928  
PART V

Counties	Mills levied for county road or permanent road taxes	County road or permanent road taxes	Apportionment of moneys and credits tax	Total county road or permanent road taxes	Mills levied for county school tax	County school tax	Apportionment of moneys and credits tax	Total county school tax
Adair	1.00	\$ 6,836.14	\$ 110.24	\$ 6,946.38	1.50	\$ 10,254.36	\$ 165.35	\$ 10,419.61
Adams	1.00	5,102.31	106.68	5,209.99	1.00	5,102.30	105.70	5,208.00
Allamakee	2.00	11,747.63	255.93	12,003.56	1.00	5,873.82	127.97	6,001.79
Appanoose	1.00	6,410.40	94.32	6,504.72	1.17	7,509.10	110.59	7,619.78
Audubon	1.00	6,302.61	128.34	6,430.95	1.00	6,302.61	128.34	6,430.95
Benton	1.00	11,296.21	306.67	11,602.88	1.00	11,296.21	305.67	11,601.88
Black Hawk	.71	11,866.03	381.66	12,247.69	1.08	17,980.41	412.19	18,392.60
Boone	1.00	10,364.10	200.14	10,564.24	1.00	10,364.10	200.14	10,564.24
Bremer	1.00	7,503.56	291.08	7,794.64	1.00	7,503.56	291.08	7,794.64
Buchanan	1.00	7,594.55	161.00	7,755.55	1.00	7,594.54	161.00	7,755.54
Buena Vista	.90	9,040.69	180.77	9,221.43	1.00	10,045.30	200.89	10,246.19
Butler	1.00	8,638.22	242.99	8,881.21	1.18	10,138.07	296.73	10,434.80
Calhoun	1.00	9,855.61	164.01	10,019.62	1.00	9,855.60	164.02	10,019.62
Carroll	1.00	9,764.30	333.42	10,097.72	1.00	9,764.30	333.42	10,097.72
Cass	1.00	8,676.17	226.46	8,902.63	1.00	8,676.17	226.46	8,902.63
Cedar	1.00	9,541.25	353.39	9,894.64	1.00	9,541.25	353.39	9,894.64
Cerro Gordo	1.00	13,143.89	201.48	13,345.37	1.00	13,143.98	201.52	13,345.50
Cherokee	1.00	9,289.50	117.07	9,406.57	1.00	9,289.50	117.07	9,406.57
Chickasaw	2.00	12,392.33	208.89	12,601.22	1.00	6,196.50	194.40	6,390.90
Clarke	2.30	10,964.47	204.31	11,168.78	1.00	4,665.68	92.88	4,758.56
Clay	1.00	8,399.89	95.21	8,495.10	1.00	8,399.89	95.20	8,495.09
Clayton	1.00	10,297.09	471.80	10,768.89	1.00	10,297.09	471.80	10,768.89
Clinton					1.00	14,023.01	170.08	14,193.09
Crawford	1.00	11,910.47	165.49	12,075.96	1.00	11,910.47	165.49	12,075.96
Dallas	1.00	10,624.49	178.52	10,803.01	1.00	10,624.49	178.52	10,803.01
Davis	1.00	4,994.14	117.29	5,111.43	1.00	4,994.14	117.29	5,111.43
Decatur	1.00	6,308.48	65.67	6,374.15	1.33	7,060.21	87.38	7,147.59
Delaware	1.00	7,907.83	221.38	8,129.21	1.00	7,907.83	221.38	8,129.21
Des Moines	1.00	10,823.50	272.68	11,096.18	1.00	10,823.50	272.68	11,096.18
Dickinson					1.20	6,634.46	42.67	6,677.13
Dubuque	1.00	20,443.10	397.28	20,840.38	1.00	20,443.10	397.28	20,840.38
Emmett	1.00	5,452.35	53.57	5,505.92	1.00	5,452.35	53.57	5,505.92
Fayette	1.00	10,297.79	218.26	10,516.05	1.00	10,297.79	218.26	10,516.05
Floyd	1.00	7,287.03	135.49	7,422.52	1.00	7,287.03	135.52	7,422.55



TABLE NO. 2—PART V—Continued

Counties	Mills levied for county road and road taxes	County road or permanent road taxes	Apportionment of money and credits tax	Total county road or permanent road taxes	Mills levied for county school tax	County school tax	Apportionment of money and credits tax	Total county school tax
Franklin	1.00	8,806.11	167.12	8,973.23	1.00	8,806.11	167.90	8,973.81
Fremont	1.00	6,608.93	110.78	6,719.71	1.00	6,608.93	110.78	6,719.71
Greene	1.00	8,615.21	106.01	8,721.22	1.00	8,615.21	106.00	8,721.21
Grundy	1.00	7,910.83	167.81	8,078.64	1.00	7,910.85	160.14	8,070.99
Guthrie	1.00	7,836.13	145.81	7,981.94	1.00	7,836.13	145.81	7,981.94
Hamilton	1.00	8,723.26	152.69	8,875.95	1.00	8,723.25	152.70	8,875.95
Hancock	1.01	7,318.66	36.49	7,355.15	1.01	7,318.66	36.49	7,355.15
Hardin	1.00	9,927.72	177.81	10,105.53	1.00	9,927.72	177.81	10,105.53
Harrison	1.00	9,165.72	145.57	9,311.29	1.00	9,165.72	145.57	9,311.29
Henry	3.00	19,296.82	950.30	20,247.12	1.00	6,432.28	316.76	6,749.04
Howard	1.00	5,620.75	94.01	5,714.76	1.00	5,620.75	94.01	5,714.76
Humboldt					1.10	7,245.50	109.96	7,355.46
Ida	4.00	28,002.35	488.76	28,491.11	1.00	7,000.54	122.21	7,122.75
Iowa	1.00	8,053.21	387.72	8,440.93	1.00	8,053.21	387.72	8,440.93
Jackson	1.00	8,387.57	236.36	8,623.93	1.00	8,387.58	236.36	8,623.94
Jasper	1.00	12,836.22	438.53	13,274.75	1.00	12,836.22	438.53	13,274.75
Jefferson	1.00	6,116.99	160.90	6,277.89	1.00	6,116.99	160.90	6,277.89
Johnson	.85	9,038.53	265.43	9,303.96	1.00	11,239.49	340.54	11,580.03
Jones	1.00	8,216.09	325.71	8,541.80	1.00	8,216.09	325.71	8,541.80
Keokuk	1.00	8,857.34	275.26	9,132.60	.92	8,148.75	250.48	8,399.23
Kossuth	1.00	12,083.96	152.51	12,236.47	1.00	12,083.96	152.51	12,236.47
Lee	1.00	12,961.52	171.23	13,132.75	1.00	12,961.52	171.23	13,132.75
Linn	1.00	25,135.10	508.74	25,643.84	1.00	25,135.10	508.74	25,643.84
Louisa	1.00	5,383.78	100.36	5,484.14	1.00	5,383.78	100.36	5,484.14
Lucas	1.00	5,024.20	105.09	5,129.29	1.00	5,024.24	105.09	5,129.33
Lyon	1.00	9,185.88	92.44	9,278.32	1.00	9,185.88	92.44	9,278.32
Madison	1.00	7,531.88	151.95	7,683.83	1.00	7,531.88	151.95	7,683.83
Mahaska	1.00	9,537.44	235.91	9,773.35	1.00	9,537.44	235.91	9,773.35
Marion	1.00	8,251.24	353.34	8,604.58	1.00	8,251.24	353.34	8,604.58
Marshall	.86	9,730.75	169.92	9,900.67	1.00	11,508.28	299.97	11,808.25
Mills	3.00	17,710.83	95.09	17,805.92	1.00	5,063.63	146.03	5,209.66
Mitchell	1.00	6,434.15	190.18	6,624.33	1.00	6,434.15	190.18	6,624.33
Monona					1.00	8,255.54	98.50	8,354.04
Monroe	1.00	4,094.08	56.38	4,150.46	1.00	4,094.08	56.38	4,150.46
Montgomery	1.87	18,026.61	432.68	18,459.29	1.00	18,026.61	432.68	18,459.29
Muscatine	1.00	9,049.30	266.41	9,315.71	1.00	9,049.30	266.41	9,315.71
O'Brien	1.00	9,683.65	171.28	9,854.93	1.00	9,683.65	171.28	9,854.93
Osceola	1.00	5,460.20	69.06	5,529.26	1.00	5,460.20	69.06	5,529.26
Page	1.00	4,570.23	152.96	4,723.19	1.00	4,570.23	152.96	4,723.19
Palo Alto	1.00	7,302.91	42.92	7,345.83	1.00	7,302.91	42.92	7,345.83
Plymouth	1.00	13,490.46	219.25	13,709.71	1.00	13,490.46	219.25	13,709.71
Pocahontas	1.00	8,092.15	82.53	8,174.68	1.00	8,092.15	82.53	8,174.68
Polk	1.00	20,533.99	318.05	20,852.04	1.00	20,533.99	318.05	20,852.04
Pottawattamie	1.00	9,854.76	187.70	10,042.46	1.00	9,854.76	187.70	10,042.46
Poweshiek	1.00	5,462.02	109.10	5,571.12	1.00	5,462.02	109.10	5,571.12
Ringgold	1.00	10,191.83	190.93	10,382.76	1.00	10,191.83	190.93	10,382.76
Sac	1.00	2,530.82	95.94	2,626.76	1.00	2,530.82	95.94	2,626.76
Scott	.10	8,092.15	198.66	8,290.81	1.00	8,092.15	198.66	8,290.81
Shelby	1.00	11,262.05	224.07	11,486.12	1.00	11,262.05	224.07	11,486.12
Sioux	1.00	11,262.05	224.07	11,486.12	1.00	11,262.05	224.07	11,486.12
Story	1.00	11,262.05	224.07	11,486.12	1.00	11,262.05	224.07	11,486.12
Tama	1.00	11,262.05	224.07	11,486.12	1.00	11,262.05	224.07	11,486.12
Taylor	1.00	11,262.05	224.07	11,486.12	1.00	11,262.05	224.07	11,486.12
Union	1.00	11,262.05	224.07	11,486.12	1.00	11,262.05	224.07	11,486.12
Van Buren	1.00	11,262.05	224.07	11,486.12	1.00	11,262.05	224.07	11,486.12
Wapello	1.00	11,262.05	224.07	11,486.12	1.00	11,262.05	224.07	11,486.12
Warren	1.00	11,262.05	224.07	11,486.12	1.00	11,262.05	224.07	11,486.12
Washington	1.00	11,262.05	224.07	11,486.12	1.00	11,262.05	224.07	11,486.12
Wayne	1.00	11,262.05	224.07	11,486.12	1.00	11,262.05	224.07	11,486.12
Webster	1.00	11,262.05	224.07	11,486.12	1.00	11,262.05	224.07	11,486.12
Winnebago	1.00	11,262.05	224.07	11,486.12	1.00	11,262.05	224.07	11,486.12
Winnebago	1.00	11,262.05	224.07	11,486.12	1.00	11,262.05	224.07	11,486.12
Winnebago	1.00	11,262.05	224.07	11,486.12	1.00	11,262.05	224.07	11,486.12
Woodbury	1.00	11,262.05	224.07	11,486.12	1.00	11,262.05	224.07	11,486.12
Worth	1.00	11,262.05	224.07	11,486.12	1.00	11,262.05	224.07	11,486.12
Wright	.98	8,942.06	127.55	9,069.61	1.00	9,124.60	130.16	9,254.76
Totals		\$ 929,502.32	\$ 20,384.50	\$ 949,886.82		\$ 966,562.81	\$ 21,809.53	\$ 988,372.34



TABLE NO. 2—TAXES LEVIED, 1928

## PART VI

Counties	Mills levied for soldiers' relief tax	Soldiers' relief tax	Apportionment of moneys and credits tax	Total soldiers' relief tax	Mills levied for general county bond tax	General county bond tax	Apportionment of moneys and credits tax	Total general county bond tax
Adair	.40	\$ 2,734.47	\$ 44.10	\$ 2,778.57	2.00	\$ 13,672.39	\$ 220.44	\$ 13,892.83
Adams					2.80	14,296.57	295.86	14,592.43
Allamakee	.25	1,468.45	31.99	1,500.44	2.50	14,684.54	319.92	15,004.46
Appanoose	.47	3,012.87	44.40	3,057.27	5.00	32,052.03	472.64	32,524.67
Audubon	.16	1,008.41	20.51	1,028.92				
Benton	.10	1,129.63	30.61	1,160.24	2.00	33,888.73	917.36	34,806.09
Black Hawk	.50	8,324.29	190.83	8,515.12	11.30	38,812.88	431.25	39,244.13
Boone	.20	2,052.77	40.04	2,092.81	6.00	61,584.64	1,301.00	62,885.64
Bremer	.50	3,751.74	145.54	3,897.28	.48	3,601.70	139.72	3,741.42
Buchanan	.05	379.73	8.06	387.79	1.31	9,948.83	210.03	10,158.86
Buena Vista					5.00	50,226.19	1,004.27	51,230.46
Butler	.50	4,319.30	121.50	4,440.80	.40	3,455.25	97.15	3,552.40
Calhoun	.36	3,548.00	59.05	3,607.05	3.64	35,874.40	597.11	36,471.51
Carroll					.50	4,882.17	166.71	5,048.88
Cass	.40	3,470.42	90.58	3,561.00	3.50	30,366.44	792.70	31,159.14
Cedar								
Cerro Gordo	.50	6,571.97	100.72	6,672.69				
Cherokee	.40	3,715.77	46.82	3,762.59	8.80	35,300.33	444.82	35,745.15
Chickasaw					3.00	18,088.79	313.20	18,401.99
Clarke	.30	1,399.70	27.85	1,427.55	4.00	18,693.68	371.48	19,065.16
Clay	.50	4,199.94	47.60	4,247.54	5.50	46,199.45	825.52	46,722.96
Clayton								
Clinton	.50	7,011.68	85.05	7,096.73	2.00	28,046.29	240.16	28,286.45
Crawford	.20	2,382.09	32.70	2,414.79	3.40	40,490.65	555.90	41,046.55
Dallas	.50	5,012.21	89.28	5,101.49	4.50	45,110.14	805.33	45,915.47
Davis					3.00	14,062.44	335.98	14,398.42
Decatur	.38	2,017.39	24.98	2,042.37	2.78	30,055.98	248.33	30,304.31
Delaware					3.00	23,728.50	664.18	24,392.68
Des Moines	.28	2,033.38	76.66	2,110.04	.70	7,583.45	191.64	7,775.09
Dickinson	.20	1,108.74	7.30	1,116.04	4.50	24,879.38	163.79	25,043.17
Dubuque	.30	4,088.62	79.46	4,168.08	3.41	69,656.30	1,368.68	71,024.98
Emmet	.60	2,726.17	26.49	2,752.66	4.00	21,809.40	332.22	22,141.62
Fayette	.10	1,099.78	21.83	1,121.61	2.00	30,066.58	436.12	30,502.70
Floyd	.38	1,479.62	31.30	1,510.92	3.64	36,584.78	496.12	37,080.90
Fremont	.50	991.34	16.62	1,007.96	3.00	36,418.33	501.47	36,919.80
Greene					6.50	42,958.06	729.09	43,687.14
Grundy					5.30	45,660.51	561.80	46,222.31
Guthrie	.36	2,037.36	37.90	2,075.26	4.00	31,643.36	640.65	32,284.01
Hamilton	.30	2,616.94	45.78	2,662.72	3.80	29,777.24	554.10	30,331.34
Hancock	.51	3,659.33	18.24	3,677.57	5.50	47,977.74	859.79	48,837.53
Hardin	.10	992.79	37.51	1,030.30	1.01	7,318.66	96.49	7,415.15
Harrison	.10	916.83	14.62	931.45	4.60	45,067.00	1,277.69	46,344.69
Henry	.50	3,216.14	158.38	3,374.52	2.50	22,916.81	363.97	23,280.78
Howard	.10	562.06	9.40	571.46	3.30	18,548.49	310.00	18,858.49
Humboldt	.30	1,976.04	29.99	2,006.03	3.30	21,077.82	319.87	21,397.69
Ida					3.00	21,001.73	366.59	21,368.32
Iowa					5.00	40,306.03	1,938.62	42,244.65
Jackson	.10	828.72	22.68	851.40				
Jasper					5.00	64,181.10	2,192.65	66,373.75
Jefferson	.40	2,446.80	64.36	2,511.16	4.60	28,138.18	740.14	28,878.32
Johnson	.10	1,123.94	34.05	1,158.00	2.00	22,478.93	681.09	22,760.02
Jones					1.00	4,216.00	322.71	4,538.70
Keokuk	.12	1,062.88	32.67	1,095.55				
Kossuth	.21	2,538.02	32.00	2,570.02				
Lee	.50	6,480.78	85.60	6,566.38	1.80	23,330.73	308.17	23,638.90
Linn	.20	5,027.02	101.75	5,128.77	4.64	116,704.56	2,384.15	119,088.71
Louis					7.00	35,160.77	735.66	35,896.43
Lucas					1.10	10,104.42	101.65	10,206.07
Lyon	.50	1,837.15	18.51	1,855.66	1.60	11,766.21	294.28	12,060.49
Madison	.10	255.36	18.39	273.75	2.50	23,893.59	589.98	24,483.57
Mahaska	.20	2,867.23	70.80	2,938.03	6.00	49,507.45	2,120.02	51,627.47
Marion	.50	4,125.62	176.67	4,302.29	2.30	26,143.06	561.80	26,704.86
Marshall	.40	4,547.10	96.97	4,644.07	6.00	35,421.68	876.00	36,297.68
Mills	.50	2,951.83	73.00	3,024.83	3.25	31,497.68	623.79	32,121.47
Mitchell					4.50	4,127.71	49.29	4,176.99
Monona	.25	2,063.84	24.64	2,088.48	3.00	14,082.25	179.94	14,262.19
Monroe	.07	477.46	15.54	493.00	4.66	31,787.12	1,063.73	32,850.85
Montgomery	.40	3,619.72	106.55	3,726.27	1.90	17,193.67	506.17	17,699.84
Muscatine	.30	2,905.10	51.38	2,956.48	1.50	14,555.48	256.06	14,811.54
O'Brien	.19	1,038.57	13.12	1,051.69	3.50	19,131.51	241.74	19,373.25
Osceola					5.50	50,327.47	1,081.14	51,408.61
Page	.40	2,921.27	17.16	2,938.43	4.70	34,322.77	301.73	34,624.50
Palo Alto	.10	1,345.64	21.92	1,367.56	2.00	26,973.14	428.49	27,401.63
Plymouth	.10	809.21	5.36	814.57	5.50	44,507.19	454.03	44,961.22
Pocahontas	.10				2.38	135,176.28	3,648.06	138,824.34
Polk	.50	28,398.40	766.40	29,164.80	1.70	24,907.79	540.62	25,448.41
Pottawattamie	.25	2,432.26	47.34	2,479.60	3.57	33,015.29	662.03	33,677.32
Poweshiek	.20	1,062.49	21.82	1,084.31	3.80	39,755.66	414.57	40,170.23
Ringgold	.10	1,019.34	19.11	1,038.45	2.40	24,460.31	428.22	24,888.53
Sac	.28	2,318.65	316.61	2,635.26	.92	22,191.38	882.67	23,074.06
Scott								
Shelby	.30	2,697.62	59.61	2,757.24				



TABLE NO. 2—PART VI—Continued

Counties	Mills levied for soldiers' relief tax	Soldiers' relief tax	Apportionment of moneys and credits tax	Total soldiers' relief tax	Mills levied for general county bond tax	General county bond tax	Apportionment of moneys and credits tax	Total general county bond tax
Sioux								
Story	.30	2,292.88	44.83	2,297.21	3.30	37,164.81	739.51	37,904.32
Tama	.50	3,284.83	78.27	3,363.10	2.10	24,290.60	563.13	24,853.73
Taylor	.25	1,438.69	26.57	1,465.26	1.50	9,854.59	234.83	10,089.41
Union	.10	496.17	10.09	506.26	2.00	11,509.57	212.33	11,721.90
Van Buren	.50	4,984.85	74.16	5,059.01	4.22	30,839.01	423.97	31,262.98
Wapello	.50	4,280.53	141.78	4,422.31	5.00	49,848.45	741.70	50,590.15
Warren	.50	4,866.34	190.99	5,057.33	1.25	12,165.85	477.47	12,643.32
Washington	.31	1,882.88	81.71	1,964.59	1.15	6,984.88	117.48	7,102.36
Wayne	.50	7,463.27	85.55	7,548.82	1.50	22,389.91	236.64	22,626.55
Webster	.15	1,731.08	13.08	1,744.16	4.00	20,335.20	338.02	20,673.22
Winnebago	.20	3,682.07	49.23	3,731.30	1.60	28,913.20	794.30	29,707.50
Winneshek	.10	1,459.96	20.81	1,480.77	.50	2,456.64	50.79	2,507.43
Woodbury								
Worth								
Wright								
Totals		\$ 232,420.53	\$ 5,007.26	\$ 237,427.79		\$ 2,473,506.55	\$ 51,867.02	\$ 2,525,373.57

TABLE NO. 2—TAXES LEVIED, 1928  
PART VII

County	Mills levied for court house tax	Court house tax	Apportionment of moneys and credits tax	Total court house tax	Mills levied for county drainage tax	County drainage tax	Apportionment of moneys and credits tax	Total county drainage tax
Adair					1.00	6,836.14	110.24	6,946.38
Adams					1.00	5,107.31	105.08	5,212.39
Allamakee								
Appanoose					1.17	7,500.17	110.59	7,610.76
Audubon					1.00	6,302.61	128.34	6,430.95
Benton					1.00	11,296.21	305.67	11,601.88
Black Hawk					.54	9,010.75	196.17	9,206.92
Boone					1.00	10,264.10	200.14	10,464.24
Bremer					1.00	7,503.56	291.08	7,794.64
Buchanan					1.00	7,594.54	161.00	7,755.54
Buena Vista					.90	9,040.66	180.77	9,221.43
Butler					1.00	8,638.19	242.93	8,881.12
Calhoun					1.00	9,855.61	164.01	10,019.62
Carroll								
Cass								
Cedar								
Cerro Gordo					1.00	13,143.81	201.43	13,345.24
Cherokee								
Chickasaw					.5	3,098.13	52.20	3,150.33
Clarke								
Clay					1.00	8,399.80	95.21	8,495.01
Clayton					1.00	10,297.09	471.80	10,768.89
Clinton					.75	10,514.01	140.57	10,654.58
Crawford					1.00	11,910.75	163.49	12,074.24
Dallas					1.00	10,024.49	178.52	10,203.01
Davis					1.00	4,994.14	117.99	5,112.13
Decatur					1.00	5,308.48	65.67	5,374.15
Delaware					1.00	7,907.82	221.39	8,129.21
Des Moines	.27	\$ 2,925.07	\$ 73.88	\$ 2,998.95	.50	5,416.74	136.80	5,553.54
Dickinson					.90	4,975.81	32.77	5,008.58
Dubuque	.30	4,088.62	79.46	4,168.08	.42	8,549.38	180.00	8,729.38
Emmet					.50	2,736.17	36.69	2,772.86
Fayette					1.00	10,297.79	218.26	10,516.05
Floyd					1.00	7,287.03	135.52	7,422.55



TABLE NO. 2—PART VII—Continued

County	Mills levied for court house tax	Court house tax	Apportionment of money and credits tax	Total court house tax	Mills levied for county drainage tax	County drainage tax	Apportionment of money and credits tax	Total county drainage tax
Franklin					1.00	8,803.11	267.19	8,973.30
Fremont					.50	4,397.60	53.02	4,590.62
Greene					1.00	7,910.86	160.08	8,070.94
Grundy					1.00	7,836.13	145.81	7,981.94
Guthrie					1.00	8,723.25	152.69	8,875.94
Hamilton					1.01	7,318.66	36.49	7,555.15
Hancock					1.00	9,927.72	277.81	10,395.53
Hardin								
Harrison								
Henry								
Howard					1.00	5,639.75	94.01	5,714.76
Humboldt								
Ida								
Iowa					1.00	8,063.21	387.72	8,440.93
Jackson								
Jasper					1.00	12,836.22	438.53	13,274.75
Jefferson								
Johnson					.74	8,334.28	239.81	8,574.09
Jones					1.00	8,216.00	323.71	8,539.80
Keokuk								
Kossuth					1.00	12,085.06	152.52	12,238.48
La								
Linn	1.10	27,648.61	559.61	28,208.22	.44	11,137.14	247.49	11,384.63
Louis	1.70	9,152.42	170.58	9,323.00				
Lucas								
Lyon								
Madison					1.00	7,563.89	183.94	7,537.83
Malaska					1.00	8,251.34	353.34	8,604.68
Marion					.78	8,885.79	165.86	9,051.65
Marshall	.30	2,374.07	48.00	2,322.07				
Mills					1.00	6,554.18	190.18	6,744.36
Mitchell					1.00	4,994.08	86.98	5,081.06
Monroe								
Morgan								
Montgomery								
Muscatine					.71	6,439.68	196.20	6,616.28
O'Brien					1.00	9,683.63	171.28	9,854.91
Oceola					1.30	5,496.16	49.06	5,545.21
Page					.50	4,373.23	152.06	4,728.19
Palo Alto					1.00	7,302.91	42.92	7,345.83
Plymouth					1.00	13,486.44	219.25	13,705.69
Pocahontas	5.00	40,461.14	412.79	40,873.93	1.00	8,092.13	32.51	8,124.64
Polk					.47	30,476.33	467.40	30,943.73
Pottawattamie					1.00	9,854.57	190.99	10,045.56
Poweshiek					1.00	5,462.02	109.10	5,571.12
Ringold	2.10	11,470.23	229.10	11,699.33	1.00	10,191.83	190.93	10,382.76
Sac								
Scott								
Shelby					1.00	12,587.81	210.90	12,098.80
Sioux					1.00	11,262.05	224.07	11,486.12
Story					1.00	11,566.95	298.19	11,835.14
Tama					1.00	6,569.09	186.52	6,756.21
Taylor								
Union					1.00	4,961.66	100.95	5,062.61
Van Buren								
Wapello								
Warren								
Washington								
Wayne					.68	10,079.67	93.34	10,173.01
Webster					1.00	5,083.80	84.49	5,168.29
Winnebago					1.00	8,655.38	532.97	9,008.29
Winnebuck								
Woodbury	1.30	44,184.90	594.58	44,779.48	1.00	4,691.29	101.57	5,069.86
Worth					.98	8,942.08	127.58	9,069.66
Wright								
Totals		143,501.25	2,185.12	145,686.37		\$ 572,966.24	\$ 12,075.31	\$ 585,041.55

TAXABLE VALUATION OF PROPERTY

ADJUSTED VALUATIONS AND TAXES



TABLE NO. 2—TAXES LEVIED, 1928  
PART VIII

Counties	Mills levied for county road building tax	County road building tax	Apportionment of money and credits tax	Total county road building tax	Mills levied for bovine T. B. eradication	Bovine T. B. eradication tax	Apportionment of money and tax	Total bovine T. B. eradication tax
Adair	2.00	13,672.29	220.44	13,892.83	1.00	6,836.14	110.24	6,946.38
Adams	2.00	10,204.73	211.41	10,416.14	2.50	12,735.86	264.22	13,000.08
Adams	1.00	5,873.82	127.97	6,001.79				
Appanoose	2.00	12,830.89	189.09	13,019.89	.47	3,012.89	44.40	3,057.29
Audubon	2.00	12,605.22	256.68	12,861.90	3.00	18,507.88	385.06	18,892.94
Benton	2.00	22,592.32	611.49	23,203.81	.20	2,259.26	61.10	2,320.36
Black Hawk	2.00	33,297.07	763.32	34,060.39	1.02	10,981.52	380.29	11,361.81
Boone	2.00	20,528.32	400.31	20,928.63	.30	3,079.24	60.04	3,139.28
Bremer	2.00	15,007.11	582.16	15,589.27				
Buchanan	2.00	15,189.17	322.00	15,511.17				
Buena Vista	1.80	18,081.43	361.49	18,442.92	1.80	18,081.43		18,442.92
Butler	2.00	17,276.39	485.95	17,762.34				
Calhoun	2.00	19,711.25	328.08	20,039.33				
Carroll	2.00	17,352.30	667.08	18,019.38				
Cass	2.00	19,082.29	706.61	19,788.90				
Cedar	2.00	26,287.47	402.76	26,690.23	1.50	19,715.62	302.08	20,017.70
Cerro Gordo	2.00	18,579.04	234.16	18,813.20				
Cherokee	2.00	16,799.79	190.48	16,990.27	3.00	18,588.79		18,901.99
Chickasaw	2.00	20,504.15	443.82	20,947.97				
Clarke	2.85	39,964.07	462.24	40,426.31				
Clay	1.70	20,247.50	277.92	20,525.42				
Clayton	2.00	20,048.06	357.04	20,405.10				
Clinton	2.00	9,088.27	236.01	9,324.28				
Crawford	2.00	10,616.88	131.40	10,748.28				
Dallas	2.00	15,815.73	442.80	16,258.53	3.00	23,723.48	604.07	24,327.55
Davis	2.00	21,606.97	547.30	22,154.27	1.50	8,282.10	64.60	8,346.70
Decatur	2.00	16,586.25	109.17	16,695.42	2.01	41,000.62	786.47	41,787.09
Delaware	2.00	40,836.21	794.45	41,630.66	3.00	30,800.37	654.77	31,455.14
Des Moines	2.00	10,934.70	166.77	11,101.47				
Dickinson	2.00	20,580.58	436.52	21,017.10				
Dubuque	2.00	14,574.05	270.46	14,844.51				
Emmet	2.00	17,612.22	334.35	17,946.57	1.00	9,800.11	167.15	9,967.26
Etowa	2.00	16,555.84	221.00	16,776.84	1.45	9,582.93	160.63	9,743.56
Franklin	2.00	15,871.71	312.53	16,184.24				
Fremont	2.00	15,672.22	291.62	15,963.84	2.10	16,455.84	306.21	16,762.05
Greene	3.00	17,446.46	365.28	17,811.74	1.00	8,723.21	152.68	8,875.89
Grundy	2.00	14,637.32	72.97	14,710.29	2.03	14,637.32	72.97	14,710.29
Guthrie	2.00	19,855.28	555.53	20,410.81				
Hamilton	2.00	18,333.40	291.18	18,624.58	3.00	27,500.13	436.28	27,936.41
Hancock	2.00	11,341.51	187.98	11,529.49	1.50	8,431.18	140.94	8,572.12
Hardin	2.00	26,347.23	399.87	26,747.10	1.50	9,880.34	149.94	10,030.18
Harrison	2.00	15,301.00	786.68	16,087.67				
Henry	2.00	16,575.14	452.55	17,027.69	1.50	12,431.58	339.47	12,771.05
Howard	2.00	25,672.44	877.06	26,549.50				
Humboldt	2.00	12,253.99	321.80	12,575.79	1.00	18,128.88	228.74	18,354.62
Ia	2.00	22,478.93	681.09	23,160.02	.20	2,592.32	34.24	2,626.56
Iowa	2.00	15,432.17	647.41	16,079.58	1.50	12,324.13	485.56	12,809.69
Jackson	2.00	17,714.67	544.52	18,259.19				
Jasper	2.00	24,171.84	305.04	24,476.88	1.50	18,128.88	228.74	18,357.62
Jefferson	2.00	25,923.05	342.39	26,265.44	1.00	10,965.92	110.37	11,076.29
Johnson	2.00	10,370.20	1,017.46	11,387.66	1.10	5,922.15	110.37	6,032.52
Keokuk	2.00	10,767.55	290.72	11,058.27	1.70	15,615.92	157.13	15,773.05
Kossuth	2.00	10,940.52	218.21	11,158.73	1.00	7,353.88	183.94	7,537.82
Lee	2.00	18,371.08	184.85	18,555.93				
Linn	2.00	14,707.79	367.88	15,075.67				
Louis	2.00	19,114.87	471.94	19,586.81				
Lucas	2.00	8,251.24	333.34	8,584.58				
Lyon	2.00	22,733.18	479.87	23,213.05				
Madison	2.00	13,108.34	380.36	13,488.70	.52	3,408.17	98.89	3,507.06
Mahaska	2.00	24,766.70	295.65	25,062.35				
Marion	2.00	9,088.16	113.96	9,202.12				
Marshall	2.00	18,008.60	532.80	18,541.40				
Mills	2.00	19,367.50	342.56	19,710.06	1.00	9,688.65	171.28	9,859.93
Mitchell	2.00	10,952.28	138.12	11,090.40	3.00	16,398.42	207.17	16,605.59
Monroe	2.00	18,300.90	612.32	18,913.22				
Montgomery	2.00	14,603.91	85.81	14,689.72	1.50	10,964.41	64.37	11,018.78
Muscatine	2.00	26,973.15	438.49	27,411.64				
Muscatine	2.00	16,184.47	165.10	16,349.57				
O'Brien	3.00	170,390.33	4,508.40	174,898.73	.09	5,111.71	137.95	5,249.66
O'Brien	1.00	20,533.99	318.05	20,852.04	2.00	41,067.96	636.01	41,703.96
Oceola	2.01	19,708.01	375.07	20,083.08				
Page	2.00	10,294.06	218.39	10,512.45				
Palo Alto	2.00	20,583.54	381.79	20,965.33				
Plymouth	2.00	50,416.06	1,918.84	52,334.90	1.30	11,689.65	258.22	11,947.87
Pocahontas	2.00	17,964.15	397.23	18,361.38				
Polk	2.00	16,184.47	165.10	16,349.57				
Pottawattamie	2.00	17,964.15	397.23	18,361.38				
Poweshiek	2.00	16,184.47	165.10	16,349.57				
Ringgold	2.00	16,184.47	165.10	16,349.57				
Sac	2.00	16,184.47	165.10	16,349.57				
Scott	2.00	16,184.47	165.10	16,349.57				
Shelby	2.00	16,184.47	165.10	16,349.57				



TABLE NO. 2—PART VIII—Continued

Counties	Mills levied for county road building tax	County road building tax	Apportionment of moneys and credits tax	Total county road building tax	Mills levied for bovine T. B. eradication	Bovine T. B. eradication tax	Apportionment of moneys and credits tax	Total bovine T. B. eradication tax
Sioux	2.00	25,775.64	421.22	26,197.56	.50	6,443.90	105.51	6,549.41
Story	2.00	22,524.10	448.21	22,972.31	.50	2,252.39	44.83	2,297.22
Tama	2.00	23,133.00	536.28	23,670.18				
Taylor	2.00	13,139.46	313.11	13,452.57	1.00	6,569.71	156.53	6,726.23
Union	1.00	5,754.97	106.19	5,861.10				
Van Buren	2.01	9,223.34	201.89	10,125.23	.50	2,480.83	50.47	2,531.30
Wapello	2.00	19,609.38	296.68	20,206.06	.25	2,492.43	37.08	2,529.51
Warren	2.00	17,122.08	567.14	17,689.22	1.00	8,561.06	283.57	8,844.63
Washington	2.00	19,465.37	733.94	20,229.31				
Wayne								
Webster	2.00	29,833.25	342.22	30,185.48				
Winneshago	2.00	10,167.69	169.01	10,336.61	.25	1,779.33	29.55	1,808.88
Winneshiek	2.00	17,310.75	705.81	18,016.56				
Woodbury	2.00	73,641.50	991.10	74,632.60				
Worth	2.00	9,982.51	203.20	10,185.71	3.00	14,973.86	304.69	15,278.55
Wright	1.97	17,975.44	256.35	18,231.79				
Totals		\$ 1,906,929.89	41,536.13	1,948,466.02		\$ 550,904.50	\$ 12,492.55	\$ 563,397.14

TABLE NO. 2—TAXES LEVIED, 1928  
PART IX

Counties	Average mills levied for district school tax	District school tax	Apportionment of moneys and credits tax	Total district school tax	Average mills levied for city tax	City tax	Apportionment of moneys and credits tax	Total city tax
Adair	44.18	302,061.54	6,799.64	308,861.18	4.79	32,774.47	2,821.66	35,596.13
Adams	28.28	195,827.89	6,377.51	202,205.40	2.99	15,229.99	2,005.40	17,235.39
Allamakee	37.47	230,100.01	6,133.55	236,233.56	9.53	55,909.55	3,224.70	59,134.25
Appanoose	56.42	361,663.58	6,083.64	367,747.22	13.04	83,585.06	1,854.33	85,439.61
Audubon	36.29	223,707.84	7,019.26	230,727.10	6.38	43,970.94	3,231.00	47,201.94
Benton	39.56	446,837.06	14,844.33	461,723.88	7.31	82,575.63	7,291.58	89,867.21
Black Hawk	65.74	1,094,381.15	25,387.59	1,119,768.74	36.40	606,081.05	19,017.81	625,098.86
Boone	50.78	521,192.48	13,917.65	535,110.13	13.06	134,099.70	6,253.83	140,353.53
Bremer	46.36	351,325.85	10,190.49	361,516.34	10.09	75,725.96	6,339.63	82,065.59
Buchanan	51.71	519,406.63	11,965.79	531,372.42	4.68	25,583.98	2,457.87	28,041.85
Buena Vista	38.78	335,081.06	14,131.07	349,212.10	9.28	45,791.38	4,807.53	50,598.91
Butler	35.89	303,735.54	7,063.22	310,798.76	5.39	94,501.39	5,084.74	99,586.13
Calhoun	30.01	292,992.08	10,008.36	303,000.34	8.99	87,815.74	2,999.76	90,815.50
Carroll	37.64	324,007.40	13,183.30	337,190.39	8.20	73,789.59	6,296.25	80,085.77
Cass	40.19	383,519.37	16,746.61	400,266.18	6.10	58,130.53	8,009.31	66,139.84
Cedar	58.38	767,540.57	14,055.94	781,596.51	29.69	390,244.43	10,192.88	400,192.88
Cerro Gordo	41.72	387,573.64	5,962.45	393,536.09	8.03	74,564.62	3,225.47	77,790.09
Cherokee	32.65	292,353.17	5,344.02	297,697.19	5.69	35,241.51	2,447.19	37,688.70
Chickasaw	37.89	176,773.45	5,442.69	182,216.14	4.14	19,321.65	1,564.27	20,885.92
Clarke	44.59	372,790.78	6,801.38	379,592.16	5.92	49,720.75	2,608.97	52,329.72
Clay	37.64	387,572.99	17,704.32	405,277.31	6.90	69,982.73	3,193.72	73,176.45
Clayton	58.33	818,046.71	10,144.30	828,191.01	20.31	284,827.04	4,841.66	289,668.72
Clinton	31.22	371,797.67	7,663.94	379,461.61	7.56	90,075.32	4,402.12	94,477.50
Crawford	54.58	547,096.69	11,337.51	558,434.20	9.97	99,981.29	4,402.12	104,383.41
Dallas	33.00	164,787.63	4,850.48	169,638.11	8.71	15,332.15	1,568.38	20,098.53
Davis	47.75	253,441.42	4,430.59	257,872.01	7.63	40,515.49	1,806.05	42,321.52
Decatur	41.55	328,801.40	10,246.06	339,047.46	5.63	44,516.96	4,195.79	48,712.72
Delaware	38.59	634,787.97	16,037.45	650,825.42	39.33	328,531.12	9,884.93	338,416.05
Des Moines	49.35	272,884.96	1,808.52	274,693.48	13.83	70,944.30	1,747.96	72,692.26
Dickinson	33.65	728,736.19	13,239.66	741,975.85	37.23	761,011.54	1,549.35	762,560.89
Dubuque	53.72	292,876.18	3,581.17	296,457.35	7.10	38,739.78	1,281.37	40,021.15
Emmet	49.03	504,906.86	11,433.78	516,340.64	10.40	107,091.11	5,505.69	112,596.80
Fayette	49.38	359,843.17	8,108.51	367,951.68	14.62	106,522.00	4,406.89	110,928.89
Floyd								



TABLE NO. 2—PART IX—Continued

Counties	Average mills levied for district school tax	District school tax	Apportionment of moneys and credits tax	Total district school tax	Average mills levied for city tax	City tax	Apportionment of moneys and credits tax	Total city tax
Franklin	35.79	315,120.02	7,436.23	322,556.25	9.45	83,258.23	3,722.96	86,981.19
Fremont	54.96	363,257.30	6,742.56	369,999.86	6.62	43,734.15	2,465.50	46,199.65
Greene	44.89	386,719.70	6,406.06	393,125.76	6.28	54,954.11	3,132.17	58,086.28
Grundy	38.12	301,500.51	7,789.60	309,290.11	5.71	45,154.00	3,848.58	49,002.58
Guthrie	41.59	325,875.09	8,399.47	334,274.56	6.91	54,148.42	2,217.68	56,366.10
Hamilton	49.59	432,500.35	10,816.48	443,316.83	7.44	64,661.21	3,399.44	68,060.65
Hancock	47.96	342,144.72	5,450.71	347,595.43	6.61	47,719.93	1,838.40	49,558.33
Hardin	45.25	449,338.42	18,448.59	467,787.01	9.33	92,661.20	8,772.99	101,434.19
Henry	44.36	406,667.68	9,121.76	415,789.44	8.43	77,906.07	4,523.72	82,429.79
Howard	45.35	291,741.46	10,801.72	302,543.18	9.17	58,993.49	10,443.32	69,436.81
Humboldt	38.73	217,473.09	4,831.62	222,304.71	9.15	51,341.62	2,383.36	53,725.08
Ida	45.16	297,490.11	6,972.94	304,463.05	6.20	40,874.06	2,808.80	43,682.86
Iowa	39.72	278,036.75	7,504.61	285,541.36	7.54	52,779.83	3,851.34	56,631.17
Jackson	34.73	279,676.83	13,465.14	293,141.97	6.07	48,882.96	2,353.48	51,236.44
Jasper	33.33	276,216.46	9,606.13	285,822.59	6.58	54,590.28	3,044.71	57,634.99
Jefferson	50.94	653,864.21	27,123.71	680,987.92	13.85	177,768.81	12,572.33	190,341.14
Johnson	47.16	286,486.51	7,272.68	293,759.19	11.79	72,129.95	6,307.28	78,437.23
Jones	41.50	406,434.76	15,142.43	421,577.19	18.15	204,012.11	7,965.97	211,978.08
Keokuk	38.97	329,154.75	12,613.82	341,768.57	6.89	56,584.19	2,229.37	58,813.56
Kossuth	42.37	375,303.57	14,836.34	390,139.91	7.67	67,935.76	6,304.65	74,240.41
Kossuth	39.94	482,681.98	7,974.98	490,656.96	1.03	12,506.66	698.21	13,204.87
Lee	47.53	616,036.12	6,326.84	622,362.96	21.74	281,806.19	3,196.77	284,999.06
Linn	61.13	1,536,631.60	33,272.46	1,569,904.06	32.96	828,372.92	18,708.39	847,081.31
Louis	57.48	309,439.78	6,349.25	315,809.03	5.83	31,383.65	1,810.35	33,194.00
Lucas	44.44	225,351.95	6,634.59	231,986.54	7.38	37,063.32	1,920.78	38,984.10
Lyon	32.50	299,559.63	5,238.38	304,798.01	6.55	40,134.70	2,298.94	42,433.64
Madison	40.70	299,330.21	9,463.69	308,793.90	5.29	38,994.39	3,594.38	42,588.78
Mahaska	44.29	423,242.81	13,836.91	437,079.72	12.67	131,089.24	5,273.86	136,363.10
Marion	48.37	399,112.57	17,090.92	416,203.49	9.74	80,367.10	4,441.52	84,808.62
Marshall	62.71	712,838.44	16,867.00	729,705.44	15.48	175,976.83	6,808.46	182,785.29
Mills	41.56	245,277.18	6,062.91	251,340.09	7.28	42,958.12	1,062.45	44,020.57
Mitchell	38.36	321,161.41	10,680.73	331,842.14	7.81	51,137.07	2,744.83	53,881.90
Monona	51.49	429,118.37	5,074.81	434,193.18	7.66	62,310.72	754.27	63,065.29
Monroe	46.11	330,068.70	2,690.90	332,759.60	10.12	20,519.91	2,594.71	23,114.62
Montgomery	45.45	366,364.17	14,217.12	380,581.29	9.82	66,975.40	6,515.21	73,490.61
Muscatine	42.22	391,091.82	13,597.67	404,689.49	23.42	211,993.85	7,556.95	219,550.80
O'Brien	44.46	430,504.46	9,725.20	440,229.66	9.80	96,433.89	5,208.22	101,642.11
Oswego	34.83	190,396.77	3,656.29	194,053.06	5.32	29,074.45	1,577.31	30,651.76
Page	45.72	418,510.51	14,737.17	433,247.68	13.12	120,062.72	6,544.09	126,606.81
Palo Alto	46.46	359,282.17	3,019.19	362,301.36	6.91	50,465.85	1,296.07	51,761.92
Plymouth	29.58	398,759.96	8,827.68	407,587.64	1.11	14,925.07	945.32	15,870.39
Pocahontas	42.67	345,274.15	4,482.07	349,756.22	5.11	41,349.75	1,336.61	42,686.36
Polk	61.64	3,500,992.01	98,994.80	3,599,986.81	41.82	2,275,382.51	70,722.72	2,346,105.23
Pottawattamie	58.17	1,194,473.87	21,701.37	1,216,175.24	29.47	605,113.42	13,815.40	618,928.82
Poweshiek	45.44	416,166.51	10,976.45	427,144.96	9.43	92,465.28	5,641.29	98,106.57
Ringgold	41.20	325,035.02	4,494.78	329,529.80	5.00	30,587.28	610.94	31,198.22
Sac	36.81	375,215.53	9,422.38	384,637.91	6.74	68,630.53	4,065.34	72,695.87
Saint	45.24	1,140,398.90	44,942.62	1,185,341.52	1.70	42,871.30	29,413.16	72,284.46
Shelby	34.20	307,608.81	7,929.25	315,538.06	6.33	56,950.97	5,246.72	62,197.69
Sioux	32.56	450,595.28	9,365.47	459,960.75	7.38	97,848.79	6,765.00	104,613.88
Story	66.14	744,802.27	16,273.57	761,075.84	16.83	159,447.13	8,633.50	168,080.63
Tama	42.36	278,317.86	15,755.06	294,072.92	9.65	111,625.92	3,345.51	114,971.43
Taylor	38.72	278,317.86	10,134.67	288,452.53	7.97	32,340.06	4,993.00	37,333.06
Union	54.54	313,896.61	6,785.90	320,682.51	12.45	71,638.92	2,399.36	74,038.28
Van Buren	45.60	225,410.62	6,016.26	231,426.88	4.15	20,519.55	1,419.82	21,939.37
Wapello	62.32	621,274.82	9,712.98	630,987.80	25.30	251,262.90	4,263.72	255,526.62
Warren	45.67	390,994.83	16,309.65	407,304.48	5.62	48,156.69	5,441.15	53,597.84
Washington	37.35	363,726.02	18,729.74	382,455.76	10.22	90,589.76	10,107.05	100,696.81
Wayne	41.73	283,682.11	5,689.68	289,371.79	9.92	60,231.60	3,279.18	63,510.78
Webster	55.99	789,694.36	10,680.92	800,375.28	21.37	319,033.50	6,506.01	325,539.51
Winnebago	49.09	249,576.94	4,965.72	254,542.66	8.04	40,878.41	1,629.06	42,507.47
Winnebuck	28.89	250,014.83	10,136.96	260,151.79	7.78	67,899.77	2,746.88	70,646.65
Woodbury	59.13	2,177,233.69	32,751.68	2,209,985.37	33.40	1,229,025.82	30,496.00	1,259,521.82
Worth	47.69	257,717.11	5,540.44	263,257.55	4.20	22,262.32	1,558.40	23,820.72
Wright	40.94	873,523.20	8,331.91	881,855.11	9.20	80,922.86	4,006.51	84,929.37
Totals		\$ 45,400,244.28	\$ 1,157,121.95	\$ 46,557,366.23		\$ 14,242,325.12	\$ 585,807.61	\$ 14,828,132.73



TABLE NO. 2—TAXES LEVIED, 1928  
PART X

Counties	Average mills levied for township road tax	Township road tax	Apportionment of money and credits tax	Total township road tax	Average mills levied for road dragging tax	Road dragging tax	Apportionment of money and credits tax	Total road dragging tax
Adair	4.54	\$ 31,008.51	\$ 229.16	\$ 31,237.67	1.74	\$ 11,875.55	\$ 89.96	\$ 11,965.51
Adams	6.27	31,972.53	319.40	32,291.93	1.38	9,297.78	134.83	9,432.60
Alfama	5.86	29,907.73	381.23	30,288.96				
Appanoose	5.86	40,558.55	432.51	40,991.06				
Audubon	6.40	40,558.55	432.51	40,991.06				
Benton	5.80	45,583.74	831.28	46,415.02				
Black Hawk	2.25	37,483.87	838.50	38,322.37	.83	13,765.68	310.67	14,076.35
Boone	4.43	45,426.95	438.98	45,865.93	1.49	15,297.34	137.88	15,435.22
Bremer	6.31	47,378.16	1,184.04	48,562.20				
Buchanan								
Buena Vista	6.06	60,719.20	457.01	61,176.21	6.08	45,813.65	466.16	46,279.81
Butler	6.04	52,117.84	413.58	52,531.42	1.46	14,682.71	111.06	14,793.77
Calhoun	6.11	49,730.34	413.58	50,143.92	1.60	15,784.88	103.66	15,888.54
Carroll	6.11	59,653.34	2,037.37	61,690.71				
Cass	3.80	34,070.08	382.66	34,452.74	1.63	14,092.07	139.71	14,231.78
Cerro Gordo	4.33	41,311.90	609.02	41,920.92	1.63	15,513.50	235.69	15,749.19
Cherokee	3.16	41,373.11	195.22	41,568.33	1.63	13,555.65	136.69	13,692.34
Chickasaw	7.37	47,407.99	296.11	47,704.10	1.54	14,263.70	82.88	14,346.58
Clarke	4.69	31,897.78	166.97	32,064.75				
Clay	4.59	38,546.65	196.88	38,743.53	1.68	7,832.62	68.47	7,901.09
Clinton	3.97	40,873.51	1,866.75	42,740.26	1.70	17,458.83	33.32	17,492.15
Crawford	3.47	48,600.67	1,392.99	49,993.66	1.39	18,243.73	146.95	18,390.68
Dallas	4.61	46,526.12	454.34	46,980.46	1.58	15,846.68	118.35	15,965.03
Davis	4.61	34,708.60	124.34	34,832.94	1.74	9,344.81	70.49	9,415.30
Decatur	4.10	22,281.34	833.63	23,114.97	3.09	23,461.09	502.99	23,964.08
DeKalb	6.30	60,035.35	833.63	60,868.98	1.32	7,307.01	14.61	7,321.62
Des Moines					.69	14,060.34	264.56	14,324.90
Dickinson	6.71	37,147.13	44.40	37,191.53				
Dubuque	9.30	51,038.52	139.56	51,178.08	.66	419.67		420.33
Emmett	7.46	46,007.19	239.61	46,246.80				
Fayette								
Floyd								

Franklin	4.74	41,700.51	800.07	42,500.58	1.67	14,694.15	300.61	14,994.76
Fremont	4.42	29,182.80	272.37	29,455.17	1.75	14,220.89	131.79	14,352.68
Greene	6.70	37,904.47	482.96	38,387.43				
Grundy	6.17	48,364.71	487.22	48,851.93	1.32	13,587.49	132.13	13,719.62
Hamilton	4.44	38,706.15	412.87	39,119.02	1.42	14,752.38	83.70	14,836.08
Hancock	4.74	34,271.79	426.65	34,698.44	1.47	14,633.77	144.75	14,778.52
Harrison	4.59	42,035.39	394.42	42,429.81	1.79	16,394.59	213.56	16,608.15
Harrison	5.49	35,392.44	2,249.02	37,641.46	1.39	7,821.66	71.92	7,893.58
Howard	4.32	24,284.47	225.62	24,510.09	1.57	10,331.63	48.96	10,380.59
Humboldt	4.28	28,829.94	354.65	29,184.59				
Ia	6.04	39,432.91	84.25	39,517.16	1.67	14,060.34	264.56	14,324.90
Iowa	6.74	53,243.12	893.00	54,136.12	1.34	17,303.22	372.65	17,675.87
Jackson	4.18	33,629.73	1,150.10	34,779.83	3.34	19,788.57	321.89	20,110.47
Jasper	4.41	36,968.55	965.40	37,933.95	1.46	16,465.13	439.29	16,904.42
Jefferson	3.98	44,705.87	1,085.79	45,791.66	1.44	11,872.38	95.48	11,967.86
Jones	4.68	38,402.39	1,316.57	39,718.96	1.47	14,633.77	144.75	14,778.52
Keokuk	6.83	60,609.37	1,034.13	61,643.50	1.80	21,773.84	216.58	21,990.42
Kossuth	5.04	31,827.25	582.70	32,410.00	1.02	13,522.63	132.70	13,655.33
Lee	4.49	31,827.25	582.70	32,410.00	1.70	17,507.56	249.81	17,757.37
Linn					**3.37	34,297.62	465.62	34,763.24
Louis	6.44	32,381.09	454.25	32,835.34				
Lyon	2.81	35,807.62	161.18	35,968.80	1.04	9,609.49	54.34	9,663.83
Madison	4.86	33,727.00	569.17	34,296.17	1.86	13,894.51	290.09	14,184.60
Mahaska	3.45	35,073.26	2,320.72	37,393.98	1.45	7,602.88	85.90	7,688.78
Marion	4.84	54,979.75	697.51	55,677.26	1.19	1,005.65	63.38	1,069.03
Marshall	4.64	37,386.96	697.30	38,084.26	1.72	10,139.13	250.69	10,389.82
McClure	4.32	28,392.15	354.78	28,746.93	1.03	10,022.39	112.85	10,135.24
Monroe	4.00	33,025.85	394.24	33,420.09	**3.70	33,420.09	265.81	33,685.90
Montgomery								
Muscatine	4.89	44,346.25	719.36	45,065.61				
O'Brien	4.20	41,506.12	309.84	41,815.96	1.54	7,602.88	85.90	7,688.78
Osceola	5.10	46,007.60	67.92	46,075.52	1.44	10,542.17	25.09	10,567.26
Palo Alto	4.23	33,008.08	67.92	33,075.99	1.44	28,330.27	279.89	28,610.16
Plymouth	8.85	47,802.11	423.75	48,225.86	1.25	17,514.17	155.80	17,669.97
Pocahontas	9.11	49,746.00	588.06	50,334.06	.30	86,426.33	685.25	87,111.58
Polk					**4.21	86,426.33	685.25	87,111.58
Pottawattami	7.37	71,573.27	566.07	72,139.34				
Pottawattami	5.40	29,604.88	566.12	30,171.00	.42	10,623.44	177.55	10,800.99
Pottawattami	4.65	47,404.36	476.17	47,880.53	1.75	13,707.54	185.89	13,893.43
Scott	1.29	32,564.92	333.14	32,898.06				
Shelby	4.92	44,271.28	533.14	44,804.42				



TABLE NO. 2—PART X—Continued

Counties	Average mills levied for township road tax	Township road tax	Apportionment of moneys and credits tax	Total township road tax	Average mills levied for road dragging tax	Road dragging tax	Apportionment of moneys and credits tax	Total road dragging tax
Sionx	3.90	49,692.53	435.00	50,127.53	1.30	16,465.22	137.94	16,603.16
Story	5.20	50,180.46	462.42	50,642.88	1.22	18,746.47	109.19	18,855.66
Tama	5.50	63,308.90	727.52	64,036.42	1.70	19,735.96	352.22	20,088.17
Taylor	4.73	31,088.74	368.47	31,457.21	1.62	10,673.07	127.70	10,800.77
Union	4.89	28,124.35	318.58	28,442.93				
Van Buren	6.51	32,183.44	464.13	32,647.57				
Wapello	3.60	35,932.03	442.51	36,374.54				
Warren	6.06	51,827.39	905.18	52,732.57				
Washington	5.84	56,836.65	1,406.36	58,243.01				
Wayne	6.70	40,664.93	361.44	41,026.37				
Webster	3.54	32,811.00	256.65	33,067.65	1.16	17,246.67	86.87	17,333.54
Winnebago	4.67	27,719.32	278.11	27,997.43	4.76	24,175.68	282.59	24,458.27
Winnechick	4.46	38,509.49	1,571.82	40,081.31	1.63	14,140.47	576.55	14,717.02
Woodbury	1.65	60,684.39	598.00	61,282.39	.60	20,785.18	202.00	20,987.18
Worth	8.07	40,279.60	532.02	40,811.62				
Wright	4.15	37,818.64	206.08	38,024.72	1.44	15,128.61	71.77	15,200.38
Totals		2,989,921.66	56,485.49	3,046,407.15		1,091,734.43	13,731.54	1,105,465.97

\*Road dragging included.  
 \*\*Township roads included.

TABLE NO. 2—TAXES LEVIED, 1928  
PART XI

Counties	Average mills levied for miscellaneous taxes	Miscellaneous taxes	Apportionment of moneys and credits tax	Total miscellaneous taxes	Total millage levied	Total taxes levied exclusive of moneys and credits	Total moneys and credits tax including special 1 mill for soldiers' bonus bonds	Total taxes levied	Poll taxes	Delinquent road tax	Grand total of all taxes
Adair	.96	6,489.86	77.98	6,567.84	89.11	609,159.72	16,373.80	625,533.52	1,746.50	204.50	627,484.52
Adams	.19	975.50	5.87	981.37	86.33	440,450.92	15,332.03	455,782.95	1,325.00	616.00	457,723.95
Allamakee	1.84	10,825.62	228.26	11,053.88	92.25	541,899.50	17,807.46	559,706.96	2,276.50	1,083.83	561,067.29
Appanoose	4.18	29,773.47	390.32	30,163.79	122.39	784,963.21	15,377.43	799,940.64	3,287.00	2,137.50	805,365.14
Audubon	5.30	32,510.57	667.40	33,177.97	89.33	565,017.65	18,988.42	584,006.07	1,638.50	479.00	584,114.47
Benton	1.94	21,897.62	300.58	22,198.20	88.11	965,368.21	40,800.97	1,005,569.18	3,166.00	1,997.00	1,040,732.18
Black Hawk	2.43	40,469.24	710.24	41,169.48	139.90	2,329,298.55	70,362.58	2,399,661.13	7,677.00	12,870.00	2,420,208.13
Boone	4.85	49,835.76	587.23	50,422.99	112.61	1,158,847.94	34,738.66	1,193,601.60	4,067.50	4,545.60	1,199,214.70
Bremer	1.24	9,394.37	369.94	9,764.31	82.40	625,783.20	34,642.93	660,426.13	2,310.00	303.00	663,039.13
Buchanan	1.42	10,878.87	220.53	11,099.40	87.08	661,412.52	21,543.22	682,955.74	2,495.00	1,321.00	686,772.74
Buena Vista	.30	3,064.10	61.99	3,126.09	99.00	994,461.58	30,183.70	1,024,645.28	2,537.00	1,783.50	1,029,966.78
Butler	1.17	10,121.13	272.08	10,393.21	83.57	712,022.25	33,207.33	745,229.58	2,481.00	1,292.60	748,973.81
Calhoun	2.99	29,479.17	362.85	29,842.02	85.67	844,365.75	27,735.27	872,101.02	2,287.00	1,065.50	875,453.52
Carroll		40.73		40.73	78.61	718,732.42	29,462.34	748,194.76	2,620.00	1,060.40	751,835.17
Cass	.21	1,825.26	11.70	1,836.96	83.90	727,963.91	32,818.23	760,782.14	2,515.00	1,660.00	764,957.14
Cedar	3.27	31,243.55	1,074.18	32,317.73	81.87	781,282.88	43,181.82	824,464.70	2,395.50	2,202.00	828,962.80
Cerro Gordo	4.18	68,086.48	840.40	68,926.88	129.50	1,708,236.21	37,820.08	1,746,056.29	4,882.00	12,205.00	1,763,143.29
Cherokee	.50	2,823.54	12.40	2,835.94	88.77	821,467.84	16,061.18	837,529.02	2,665.00	1,387.00	841,321.02
Chickasaw	.18	1,147.68	19.44	1,167.12	79.88	494,460.56	14,018.13	508,478.69	2,038.00	988.70	511,505.39
Clarke	2.48	11,550.36	221.82	11,772.18	83.88	391,264.28	12,731.49	404,115.77	1,405.00	1,861.25	407,582.02
Clay	3.43	28,805.26	100.34	28,905.60	95.60	803,005.52	15,661.61	818,667.13	1,943.50	1,475.00	821,085.63
Clayton	1.51	15,827.02	706.21	16,533.23	79.62	819,843.62	44,979.98	864,823.60	3,505.00	4,401.00	872,829.50
Clinton	1.12	15,680.36	139.86	15,820.22	118.95	1,068,112.27	26,921.61	1,095,033.88	2,880.50	3,182.30	1,101,096.68
Crawford	7.79	92,609.05	1,325.05	93,934.10	86.58	1,031,154.36	23,839.82	1,055,013.58	2,744.00	1,741.20	1,059,498.78
Dallas	7.70	77,181.22	1,082.82	78,264.04	116.47	1,167,544.21	29,074.58	1,196,618.79	3,122.00	5,431.50	1,205,172.29
Davis	2.39	11,486.50	271.40	11,757.90	80.56	494,411.07	13,944.69	508,355.76	1,592.50	1,362.60	511,310.86
Decatur	5.46	28,972.57	426.57	29,399.14	107.09	568,494.04	11,415.89	579,909.93	1,928.50	1,242.00	583,073.43
Delaware	.50	8,966.54	110.67	9,077.21	88.51	609,941.38	27,749.50	637,690.88	2,234.00	2,785.00	642,709.88
Des Moines	1.53	16,554.87	142.67	16,697.54	125.69	1,361,633.69	42,493.97	1,404,127.66	5,218.50	916.00	1,410,262.16
Dickinson	.28	1,563.33	15.33	1,578.66	102.21	565,130.54	5,629.96	570,760.50	1,906.00	1,847.00	573,973.50
Dubuque	5.00	102,498.26	1,977.09	104,475.35	114.65	2,243,775.11	55,943.52	2,299,718.63	8,298.50	1,539.15	2,309,556.28
Emmet						559,844.67	8,146.27	567,990.94	1,448.00	1,569.00	571,007.94
Fayette	2.10	21,624.66	309.88	21,934.54	105.67	1,088,430.78	31,944.66	1,120,375.44	3,854.00	3,554.00	1,127,379.44
Floyd	.80	5,502.30	94.85	5,597.15	105.24	880,098.92	21,687.98	901,786.90	2,572.50	2,270.00	906,633.40







## VALUATIONS AND PERCENTAGE FOR THE YEAR 1928

	Value	Per Cent
Taxable value of land.....	\$570,484,468.00	58.402
Taxable value of town lots.....	235,611,272.00	24.154
Taxable value of personal property.....	81,643,531.00	8.370
Taxable value of express, telegraph, telephone and transmission lines.....	10,673,607.00	1.092
Taxable value of railroad property.....	77,020,909.00	7.861
Taxable value of all property except moneys and credits.....	\$975,433,787.00	100.000
Actual value of moneys and credits.....	\$ 517,077,361.00	

Note: Taxable value is 25% of actual assessed value.

Moneys and credits are taxed at their actual value of 6 mills on the dollar of which one mill goes to the Soldiers' Bonus Bond Fund and the remaining 5 mills is apportioned to all funds.

Average rate of taxation (exclusive of moneys and credits tax) for the state for the year 1928 to be collected in 1929 is 108.0663 mills.

## TABLE SHOWING TOTAL TAXES FOR ALL PURPOSES LEVIED IN 1928

(Exclusive of special assessments) to be collected in 1929

	Tax	Per Cent
General revenue.....	\$ 7,656,422.49	7.426
Soldiers' bonus.....	*1,816,710.55	1.775
General county.....	5,779,583.02	5.600
Court expense.....	1,361,748.44	1.332
Poor.....	2,683,067.99	2.601
Insane, state hospital.....	1,079,136.95	1.042
Insane, county hospital.....	498,543.70	.478
Bridge.....	4,831,455.03	4.672
County road or permanent road.....	949,887.06	.920
County school.....	1,017,372.34	.983
Soldiers' relief.....	237,467.79	.232
General county bond.....	2,526,372.57	2.442
Court house.....	145,086.37	.141
County drainage.....	885,041.35	.867
County road building.....	1,945,466.02	1.880
Bovine T. B. Eradication.....	563,597.14	.542
District school.....	46,357,366.23	45.134
City tax.....	14,838,132.73	14.373
Township road.....	4,046,407.15	3.928
Road dragging.....	1,105,465.97	1.071
Miscellaneous.....	8,445,065.10	8.249
Total tax levied in state exclusive of special 1 mill levy on moneys and credits for soldiers' bonus bond tax.....	\$108,150,364.61	100.000
Special soldiers' bonus bond tax on moneys and credits.....	517,301.78	
Grand total of all taxes.....	\$108,667,666.39	

\*Total soldiers' bonus tax, \$1,833,912.33.

## COMPARISON OF ASSESSMENTS

Reported and Adjusted Valuation of Property of Various Classes Since 1916

## PART I

Year	Reported actual value per acre	Adjusted actual value per acre	Reported actual value of lands	Reported actual value of town lots	Exemptions for roads, soldiers and homesteads	Net reported taxable value of land and town lots
1916.....	\$ 67.41	\$ 67.93	\$2,329,762,025	\$ 667,302,906	\$2,257,483	\$ 749,306,248
1917.....	66.86	68.13	2,305,004,064	721,730,880	\$2,072,434	758,132,010
1918.....	68.02	68.13	2,338,917,833	730,877,270	\$2,238,360	766,836,162
1919.....	69.34	75.64	2,412,919,462	784,235,715	\$7,082,644	790,018,144
1920.....	73.10	76.84	2,615,244,147	780,921,894	\$3,665,465	840,625,144
1921.....	73.08	76.49	2,518,014,048	806,429,042	\$4,040,741	837,615,287
1922.....	77.03	77.03	2,641,913,115	872,242,893	\$3,255,786	870,225,036
1923.....	71.68	76.61	2,466,631,264	889,818,171	\$4,133,686	854,078,937
1924.....	76.51	76.51	2,637,136,389	919,670,129	\$8,944,526	879,465,516
1925.....	69.90	68.30	3,403,565,354	921,601,943	\$5,091,008	833,708,119
1926.....	68.20	68.20	3,345,804,858	968,377,685	\$9,140,746	818,883,949
1927.....	66.54	66.21	2,291,225,501	985,744,838	\$2,067,236	808,731,247
1928.....	66.23	66.23	2,282,196,928	986,097,327	\$1,289,267	806,751,247
1929.....	65.79	65.93	2,246,795,520	972,629,326	\$1,141,146	794,570,925

## PART II

Year	Net equalized taxable value of lands and town lots	Equalized taxable value of personal property	Taxable value of railroad and sleeping car property	Taxable value of telephone and telegraph properties	Taxable value of express companies	Taxable value of transmission lines	Net equalized taxable value of state except moneys and credits	Actual value of moneys and credits
1916.....	\$751,422,718	\$119,704,700	\$ 81,150,000	\$5,169,600	\$312,334	-----	\$ 967,750,442	\$303,504,882
1917.....	738,132,010	127,296,028	81,438,477	5,467,958	310,961	-----	972,645,434	319,374,339
1918.....	766,836,162	132,127,713	81,361,473	5,630,694	309,602	-----	1,006,255,644	419,732,506
1919.....	845,154,212	153,671,339	81,214,449	5,882,673	309,922	-----	1,086,241,348	457,885,030
1920.....	855,878,840	162,853,984	81,739,551	6,078,687	309,100	-----	1,106,195,226	614,767,488
1921.....	866,916,431	146,905,835	82,512,302	8,077,728	330,833	-----	1,105,919,619	716,618,501
1922.....	870,225,036	127,636,345	81,645,152	7,339,111	326,334	-----	1,088,464,530	645,685,400
1923.....	874,967,490	124,585,825	79,338,416	7,336,257	325,276	\$1,505,638	1,087,598,812	627,121,559
1924.....	879,465,516	116,336,427	81,250,640	7,772,139	326,459	1,619,670	1,086,970,881	606,752,630
1925.....	812,584,486	94,131,314	78,666,180	8,044,345	324,727	2,067,829	996,317,884	603,206,642
1926.....	818,883,949	88,973,876	78,017,590	8,001,492	320,437	1,781,401	996,128,745	538,267,781
1927.....	804,150,771	84,195,075	78,046,170	8,308,731	322,621	1,978,073	977,001,441	497,334,382
1928.....	806,731,247	81,892,572	77,001,067	8,306,576	305,646	2,018,288	976,272,396	502,560,000
1929.....	799,077,327	81,563,554	76,791,709	8,457,643	250,512	2,229,424	968,370,169	485,066,009



## COMPARATIVE LIVE STOCK ASSESSMENTS

Number of Domestic Animals and Assessed Taxable Value of Same Since 1916

## PART I

Year	Cattle			Horses			Mules		
	No.	Taxable Value	Average Taxable Value	No.	Taxable Value	Average Taxable Value	No.	Taxable Value	Average Taxable Value
1916	2,963,790	\$ 25,379,419	\$ 8.50	1,241,383	\$ 27,878,304	\$ 22.50	61,581	\$1,553,636	\$ 25.36
1917	3,012,879	28,976,983	9.61	1,192,682	26,898,401	22.55	63,345	1,592,987	25.14
1918	3,283,734	27,051,920	11.28	1,201,648	27,261,644	22.68	62,115	1,941,574	31.25
1919	3,065,274	29,571,413	12.89	1,154,657	25,025,164	21.67	58,508	1,756,549	29.22
1920	3,275,270	43,398,298	13.25	1,115,664	25,544,622	21.10	59,948	1,816,331	30.29
1921	3,108,636	39,010,309	9.67	1,083,409	19,285,560	19.00	65,227	1,379,751	21.00
1922	2,906,094	32,153,775	8.00	993,610	15,699,061	15.86	72,905	1,305,376	16.10
1923	3,046,647	24,127,491	7.93	993,992	14,856,187	15.90	77,567	1,280,581	16.11
1924	3,101,543	23,185,385	7.47	893,821	12,873,209	14.90	78,922	1,186,407	13.80
1925	3,022,126	21,452,924	7.10	875,325	11,099,220	14.36	78,904	1,184,450	15.01
1926	2,922,806	20,918,247	7.15	849,024	9,787,322	11.52	80,125	1,021,809	12.75
1927	2,750,030	19,737,751	7.16	827,652	9,506,567	11.48	82,817	1,038,469	12.53
1928	2,534,441	18,908,289	7.49	814,135	9,346,512	11.48	80,870	1,029,015	12.73
1929	2,605,930	19,725,365	7.69	787,778	9,019,692	11.45	78,980	969,104	12.29

## PART II

Year	Sheep			Swine			Goats			Total taxable value of live stock for each year
	Number	Taxable value	Average taxable value	Number	Taxable value	Average taxable value	Number	Taxable value	Average taxable value	
1916	553,466	\$ 652,948	\$ 1.13	4,243,767	\$10,654,417	\$ 2.50	8,437	\$ 6,470	\$ .75	\$65,124.90
1917	566,829	945,823	1.66	3,997,556	12,072,329	3.00	5,789	4,966	.86	70,611.63
1918	836,281	2,174,884	2.60	5,492,237	22,014,658	4.00	6,104	9,447	1.54	90,461.19
1919	1,002,105	2,388,808	2.38	5,184,491	26,189,690	5.05	6,635	11,174	1.68	112,147.97
1920	942,795	2,184,363	2.32	4,995,889	20,630,908	4.18	7,058	12,384	1.75	91,568.95
1921	914,385	918,720	1.00	4,767,711	11,903,759	2.50	6,544	6,662	1.00	62,484.20
1922	691,893	696,414	1.00	4,790,811	10,251,879	2.13	10,216	5,313	.51	51,514.83
1923	670,442	838,875	1.25	6,073,157	12,290,021	2.31	6,821	5,422	.79	32,259.09
1924	718,140	719,081	1.00	6,062,722	10,738,476	1.77	5,732	5,735	.99	38,431.29
1925	596,938	895,674	1.50	1,195,186	3,595,949	3.01	5,218	5,059	.96	35,198.10
1926	587,503	883,740	1.50	859,327	2,583,026	3.00	5,022	5,067	1.01	33,796.92
1927	634,029	902,866	1.50	842,226	2,531,300	3.01	5,081	5,028	.99	32,661.16
1928	661,969	1,006,824	1.52	861,476	2,566,825	2.98	4,185	4,730	1.13	32,129.51
1929	693,846	1,076,764	1.55	766,574	2,339,814	3.04	4,003	4,804	1.20	32,129.51

## TAXES LEVIED—1916 TO 1928

Taxes Levied in General Revenue, Special Funds and Total for State Since 1916

Year	General Review		Soldier's Bonus		Capitol Extension		Total State Tax
	Rate in Mills	Amount	Rate in Mills	Amount	Rate in Mills	Amount	
1916	4.33	\$ 4,242,988.67			.17	\$ 166,350.38	\$ 4,409,339.05
1917	7.25	7,236,849.08			.17	169,782.59	7,406,631.67
1918	6.25	6,489,805.47			.17	176,444.93	6,666,250.40
1919	7.35	8,291,180.55			.15	167,511.49	8,458,692.04
1920	7.35	8,334,460.09			.15	170,160.65	8,504,620.74
1921	8.75	9,845,336.21			.14	157,279.29	10,002,615.50
1922	9.11	10,110,009.18	2.00	\$2,915,782.00*	.15	166,492.96	12,492,284.14
1923	10.19	11,333,449.38	1.31	1,457,874.10			12,791,323.48
1924	10.25	11,388,821.88	1.25	1,388,960.85			12,777,782.73
1925	8.68	8,879,742.05	1.32	1,927,099.93*			10,806,841.98*
1926	8.68	8,843,289.55	1.32	1,894,472.05*			10,737,761.60*
1927	7.68	7,679,836.86	1.32	1,843,510.38*			9,523,347.24*
1928	7.68	7,656,422.49	1.32	1,833,912.33			9,490,334.82*

\*Contains special one mill levy Soldiers' Bonus Bond Tax on Moneys and Credits.

Part III—1929 Adjusted Taxable Values and Taxes Levied Thereon.

Part IV—Comparison of Assessments and Taxes Levied.

## STATE BOARD OF ASSESSMENT AND REVIEW

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1846